

## ***Taxation statistics 2009–10***

### **Table 7: Personal tax**

#### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

##### **Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.  
(a) Number indicators shown may have been rounded to the nearest multiple of 5.  
(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.

2 The 2000–01 to 2008–09 income year statistics reported in this table may not match the statistics reported in previous editions of Taxation statistics because the statistics for these income years have been updated in this edition. These returns have been sourced from individual income tax returns processed by 31 October 2011.

3 Refers to personal (or individual) taxpayers with net tax payable greater than \$0.

4 Refers to personal (or individual) taxpayers with net tax payable equal to \$0.

5 Please refer to the 'Personal net tax' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*. Extra income tax is the amount of tax added to ordinary tax, for example; generally when a primary producer's average income exceeds taxable income.

6 The definition of net tax has changed over time with consecutive publications of Taxation statistics.

For the income years 1978–79 and 1979–80, net tax was defined as gross tax less rebates and credits, where the sum of rebates of tax allowable may not exceed the amount of tax otherwise payable, including the health insurance levy.

For the income years 1980–81 to 1982–93, net tax was defined as gross tax less rebates and credits, where the sum of rebates of tax allowable may not exceed the amount of tax otherwise payable.

For the income years 1983–84 to 1995–96, net tax was defined as gross tax less rebates and credits plus Medicare levy, where the sum of rebates of tax allowable cannot reduce the amount of Medicare levy payable or exceed the amount of tax otherwise payable (if there is no Medicare levy).

7 In the 2003–04 income year 'Imputation credit' was replaced by: 'Franking credit'.

8 The 'Total income or loss' reported in this table is based on the total calculated by the Tax Office during tax return assessment and therefore will not necessarily agree with the sum of component items (the amounts of different types of income) which taxpayers claim on their annual income tax returns.

9 In the 2009–10 income year 'Interest & dividend deductions' was replaced by separate labels: 'Interest deductions' and 'Dividend deductions'.

10 Sum of all deductions declared on the return (items D1 to D16).

11 In the 1997–98 income year 'Spouse or child-housekeeper's separate net income' was replaced by: 'Child-housekeeper's separate net income' and 'Spouse separate net income'. In the 2009–10 income

year 'Child-housekeeper's separate net income' was replaced by: 'Child-housekeeper's adjusted taxable income'.

12 Before 2000–01 the 'Senior Australians tax offset' (SATO) was referred to as the 'Low income aged person tax offset'.

From 2000–01 'Senior Australians tax offset' (SATO) also includes pensioner tax offsets. As a result of this change, the number of individuals who were entitled to claim SATO was significantly higher in 2000–01 compared to prior years. From 2001–02 the number of individuals claiming SATO includes many who claimed the 'Pensioner tax offset' in 2000–01. From 2001–02 the number of individuals claiming the 'Pensioner tax offset' decreased significantly, as many were reclassified as individuals eligible to claim SATO.

## ***Taxation statistics 2009–10***

### **Table 7: Personal tax**

#### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

**Notes:**

- 13 In the 1997–98 income year, in the partnerships and trusts section, 'Deductions relating to distribution' was replaced by: 'Other deductions relating to distribution'.
- 14 In the 2003–04 income year 'Share of imputation credit from franked dividends' was replaced by: 'Share of franking credit from franked dividends'.
- 15 Sum of 'Franking credit' and 'Share of franking credit from franked dividends'.
- 16 The drought investment allowance ended on 30 June 2001. However, this expense can be claimed retrospectively. That is, expenses relating to the drought investment allowance can be claimed in the 2001–02 income year for expenditure incurred in prior income years.
- 17 Estimated net tax on capital gains (including medicare levy) is calculated as [(net tax / taxable income) \* net capital gain].
- 18 In the 2000–01 income year 'Special building write-off' was replaced by: 'Capital works deduction'.
- 19 The total number (no.) indicator refer to the number of taxpayers assessed by the Tax Office to be entitled to certain tax offsets and credits. The total amount is calculated by the Tax Office during tax return assessment and includes amounts allowed by the Tax Office (which may differ from amounts claimed by taxpayers). The total amount may also include certain types of tax offsets or credits not included in the table (such as other Tax Office calculated tax offsets) or exclude tax offsets and credits reported in other tables.
- 20 Home insulation expenses – A deduction is allowable to certain 'first home owners', including single taxpayers, for amounts paid on or before 23 August 1983 for the purchase and installation in their dwellings of thermal insulation materials. Amounts paid after 23 August 1983 are also allowable if they were made under a contract entered into on or before that date. [http://www.ato.gov.au/content/downloads/NAT976\\_84.pdf](http://www.ato.gov.au/content/downloads/NAT976_84.pdf)
- 21 In the 1996–97 income year, 'other deductions' label was moved to the supplementary section of the individual return. Prior to this move, 'other deductions' was part of the main deduction labels of the individual return.
- 22 Also referred to as 'beneficiary tax offset'.
- 23 In 2000–01 the diesel fuel rebate scheme (DFRS) was extended to provide the full rebate to rail transport and marine transport and to cover the use of other like fuels. The diesel and alternative fuels grants scheme (DAFGS) was also introduced. Under DAFGS (or on-road scheme) grants are provided for the on-road use of fuel by businesses and other entities. As both diesel fuel rebates and diesel and alternative fuel grants are declared under the assessable government industry payments labels on trust income tax returns from 2000–01 onwards, assessable government industry payments from 2000–01 are significantly higher compared to assessable government industry payments in income years before 2000–01.
- 24 In the 2007–08 income year the simplified tax system (STS) elections was replaced by: Small business entity depreciating assets.
- 25 In the 2001–02 income year 'Depreciable assets purchased' was replaced by: 'Intangible depreciating assets first deducted' and 'Other depreciating assets first deducted'.
- 26 In the 2001–02 income year 'Depreciable assets sold' was replaced by: 'Termination value of intangible depreciating assets' and 'Termination value of other depreciating assets'.
- 27 The statistics for the 1978–79, 1979–80, 1980–81, 1981–82, 1982–83, 1983–84, 1984–85, 1985–86, 1986–87, 1987–88, 1988–89, 1989–90, 1990–91, 1991–92, 1992–93, 1993–94, 1994–95, 1995–96 income years were sourced from income tax returns for that income year processed in the following income year. For example the statistics for the 1978–79 income year were sources from 1979 income tax returns processed between 1 July 1979 to 30 June 1980 otherwise known as the 1979–80 income year.
- 28 The statistics for the 1996–97 income year were sourced from 1997 individual income tax returns processed by 30 June 1999.
- 29 The statistics for the 1997–98 income year were sourced from 1998 individual income tax returns processed by 21 June 2000.
- 30 The statistics for the 1998–99 income year were sourced from 1999 individual income tax returns processed by 5 April 2002.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1978–79 <sup>27</sup>	1979–80 <sup>27</sup>	1980–81 <sup>27</sup>	1981–82 <sup>27</sup>	1982–83 <sup>27</sup>
<b>Demographic</b>						
Number of taxpayers	no.	6,487,440	6,972,725	7,330,715	7,283,495	8,263,255
Number of taxables <sup>3</sup>	no.	5,208,120	5,662,415	5,998,375	5,954,875	6,863,065
Number of non-taxables <sup>4</sup>	no.	1,279,320	1,310,310	1,332,340	1,328,625	1,400,190
Number of males	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Number of females	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Number of non-residents	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Number of taxpayers by state of residence						
NSW	no.	n.a.	n.a.	n.a.	n.a.	n.a.
VIC	no.	n.a.	n.a.	n.a.	n.a.	n.a.
QLD	no.	n.a.	n.a.	n.a.	n.a.	n.a.
SA	no.	n.a.	n.a.	n.a.	n.a.	n.a.
WA	no.	n.a.	n.a.	n.a.	n.a.	n.a.
TAS	no.	n.a.	n.a.	n.a.	n.a.	n.a.
NT	no.	n.a.	n.a.	n.a.	n.a.	n.a.
ACT	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Not stated and other	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Total	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Number of e-tax returns	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Number of tax agent returns	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Number of other self-preparer returns	no.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Taxable income and tax</b>						
Taxable income or loss	\$	57,563,107,000	68,078,291,000	79,045,481,000	91,064,326,000	99,671,894,000
Gross tax	\$	11,963,381,000	13,864,776,000	16,250,870,000	19,524,300,000	23,189,347,000
Extra income tax <sup>5</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Medicare levy	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Medicare levy surcharge	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Has private health insurance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Net tax <sup>6</sup>	\$	11,078,483,000	14,166,311,000	16,614,958,000	19,749,428,000	20,921,530,000
HECS/HELP assessment debt	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax payable (or balance payable)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax refundable (or balance refundable)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax payable/refundable (or balance payable/refundable)	\$	n.a.	n.a.	n.a.	n.a.	2,499,972,000

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1983-84 <sup>27</sup>	1984-85 <sup>27</sup>	1985-86 <sup>27</sup>	1986-87 <sup>27</sup>	1987-88 <sup>27</sup>
<b>Demographic</b>						
Number of taxpayers	no.	7,604,885	7,813,965	8,200,615	8,343,795	8,874,210
Number of taxables <sup>3</sup>	no.	6,338,015	6,546,545	6,966,075	7,181,865	7,629,455
Number of non-taxables <sup>4</sup>	no.	1,266,865	1,267,420	1,234,540	1,161,930	1,244,760
Number of males	no.	n.a.	n.a.	4,626,495	4,647,105	4,914,610
Number of females	no.	n.a.	n.a.	3,574,115	3,696,690	3,959,605
Number of non-residents	no.	n.a.	n.a.	22,150	19,430	21,725
Number of taxpayers by state of residence						
NSW	no.	n.a.	n.a.	2,819,065	2,834,990	3,007,325
VIC	no.	n.a.	n.a.	2,205,755	2,249,570	2,377,890
QLD	no.	n.a.	n.a.	1,245,295	1,287,345	1,399,320
SA	no.	n.a.	n.a.	727,030	738,755	776,725
WA	no.	n.a.	n.a.	768,030	791,370	842,390
TAS	no.	n.a.	n.a.	222,585	224,295	234,820
NT	no.	n.a.	n.a.	67,475	68,505	72,610
ACT	no.	n.a.	n.a.	145,375	148,970	163,135
Not stated and other	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Total	no.	n.a.	n.a.	8,200,615	8,343,795	8,874,210
Number of e-tax returns	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Number of tax agent returns	no.	n.a.	n.a.	4,982,355	5,148,340	5,559,020
Number of other self-preparer returns	no.	n.a.	n.a.	3,218,260	3,195,450	3,315,195
<b>Taxable income and tax</b>						
Taxable income or loss	\$	106,099,370,000	112,655,931,000	130,595,000,000	144,857,000,000	166,640,000,000
Gross tax	\$	24,979,318,000	26,955,710,000	31,453,890,000	35,290,505,000	40,085,000,000
Extra income tax <sup>5</sup>	no.	75,230	70,375	58,185	38,110	35,335
	\$	21,684,000	18,795,000	14,655,000	9,446,000	9,000,000
Medicare levy	no.	5,438,400	5,555,965	n.a.	n.a.	n.a.
	\$	395,614,000	1,035,350,000	1,182,668,000	1,499,599,000	1,865,000,000
Medicare levy surcharge	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Has private health insurance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Net tax <sup>6</sup>	\$	23,823,666,000	26,420,394,000	31,031,250,000	35,180,080,000	38,945,000,000
HECS/HELP assessment debt	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax payable (or balance payable)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax refundable (or balance refundable)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax payable/refundable (or balance payable/refundable)	\$	3,539,751,000	3,476,988,000	5,101,516,000	3,035,452,000	2,723,000,000

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### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1988-89 <sup>27</sup>	1989-90 <sup>27</sup>	1990-91 <sup>27</sup>	1991-92 <sup>27</sup>	1992-93 <sup>27</sup>
<b>Demographic</b>						
Number of taxpayers	no.	9,257,035	9,421,815	9,330,715	9,288,825	9,272,970
Number of taxables <sup>3</sup>	no.	7,906,140	8,074,690	7,800,250	7,660,355	7,661,770
Number of non-taxables <sup>4</sup>	no.	1,350,890	1,347,130	1,530,470	1,628,470	1,611,200
Number of males	no.	5,082,160	5,158,160	5,099,715	5,076,135	5,070,630
Number of females	no.	4,174,875	4,263,660	4,231,005	4,212,690	4,202,340
Number of non-residents	no.	21,715	21,660	21,825	24,155	27,625
Number of taxpayers by state of residence						
NSW	no.	3,090,075	3,147,995	3,123,905	3,134,075	3,112,810
VIC	no.	2,466,200	2,490,435	2,451,835	2,413,545	2,387,990
QLD	no.	1,505,430	1,519,710	1,555,850	1,583,065	1,614,895
SA	no.	795,515	796,460	789,620	778,050	768,355
WA	no.	887,680	903,950	885,115	882,910	893,050
TAS	no.	242,705	238,795	242,295	240,795	240,365
NT	no.	76,880	80,000	81,200	79,635	81,260
ACT	no.	192,545	196,280	200,895	176,745	173,795
Not stated and other	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Total	no.	9,257,035	9,373,625	9,330,715	9,288,825	9,272,970
Number of e-tax returns	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Number of tax agent returns	no.	5,838,560	6,223,135	6,600,540	6,881,920	6,581,285
Number of other self-preparer returns	no.	3,418,470	3,150,490	2,730,180	2,406,905	2,691,685
<b>Taxable income and tax</b>						
Taxable income or loss	\$	189,579,000,000	200,215,000,000	202,430,000,000	203,117,000,000	210,903,000,000
Gross tax	\$	48,339,000,000	46,833,000,000	46,089,000,000	45,776,000,000	48,637,000,000
Extra income tax <sup>5</sup>	no.	39,465	55,455	106,120	97,580	84,125
	\$	11,000,000	18,000,000	45,000,000	41,000,000	33,000,000
Medicare levy	no.	n.a.	6,467,380	6,041,845	5,977,500	5,985,695
	\$	2,131,000,000	2,224,000,000	2,199,000,000	2,228,000,000	2,295,000,000
Medicare levy surcharge	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Has private health insurance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Net tax <sup>6</sup>	\$	44,860,000,000	45,455,000,000	44,207,000,000	43,668,000,000	45,796,000,000
HECS/HELP assessment debt	no.	31,240	57,205	71,585	76,875	90,395
	\$	9,000,000	28,000,000	48,000,000	55,000,000	70,000,000
Tax payable (or balance payable)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	6,038,000,000
Tax refundable (or balance refundable)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	-6,483,000,000
Tax payable/refundable (or balance payable/refundable)	\$	3,061,000,000	3,211,000,000	-981,000,000	-1,764,000,000	-445,000,000

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
<b>Demographic</b>						
Number of taxpayers	no.	9,391,090	9,619,010	10,188,615	10,271,135	10,317,585
Number of taxables <sup>3</sup>	no.	7,609,300	7,861,135	8,406,025	8,557,900	8,643,240
Number of non-taxables <sup>4</sup>	no.	1,781,790	1,757,875	1,782,590	1,713,235	1,674,345
Number of males	no.	5,125,870	5,219,020	5,514,450	5,530,600	5,557,600
Number of females	no.	4,265,220	4,399,990	4,674,165	4,740,530	4,759,985
Number of non-residents	no.	30,705	30,470	36,765	32,750	26,375
Number of taxpayers by state of residence						
NSW	no.	3,144,505	3,218,860	3,387,715	3,414,645	3,435,905
VIC	no.	2,388,390	2,424,270	2,551,230	2,565,680	2,585,675
QLD	no.	1,662,980	1,726,890	1,836,480	1,862,615	1,887,205
SA	no.	770,650	782,175	808,855	809,325	807,720
WA	no.	921,305	952,175	1,012,310	1,026,845	1,039,115
TAS	no.	240,870	243,110	244,705	250,745	246,500
NT	no.	84,900	87,515	95,330	98,580	99,510
ACT	no.	177,545	183,450	202,635	188,860	190,025
Not stated and other	no.	n.a.	n.a.	49,355	53,835	25,925
Total	no.	9,391,090	9,619,010	10,188,605	10,271,135	10,317,585
Number of e-tax returns	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Number of tax agent returns	no.	6,810,775	7,072,345	7,395,750	7,607,695	7,839,220
Number of other self-preparer returns	no.	2,580,315	2,546,665	2,792,855	2,663,440	2,478,365
<b>Taxable income and tax</b>						
Taxable income or loss	\$	222,712,000,000	236,580,000,000	264,563,681,532	273,609,356,592	294,733,664,539
Gross tax	\$	51,024,000,000	54,444,000,000	61,555,124,669	66,086,246,093	72,119,711,261
Extra income tax <sup>5</sup>	no.	74,815	62,215	51,915	64,155	70,390
	\$	26,000,000	19,000,000	16,571,001	23,261,559	26,805,535
Medicare levy	no.	6,002,070	6,293,920	6,747,840	6,886,210	6,956,535
	\$	2,697,000,000	2,907,000,000	3,452,444,506	4,121,303,145	3,881,760,755
Medicare levy surcharge	no.	n.a.	n.a.	n.a.	n.a.	167,330
	\$	n.a.	n.a.	n.a.	n.a.	112,142,940
Has private health insurance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Net tax <sup>6</sup>	\$	47,653,000,000	50,940,000,000	58,016,332,830	62,811,041,571	67,862,497,836
HECS/HELP assessment debt	no.	123,955	147,675	191,210	200,630	328,090
	\$	129,000,000	164,000,000	218,991,184	267,269,735	485,124,017
Tax payable (or balance payable)	no.	n.a.	n.a.	1,949,260	1,956,535	1,918,425
	\$	2,887,000,000	3,003,000,000	3,700,992,304	3,617,391,700	4,642,830,872
Tax refundable (or balance refundable)	no.	n.a.	n.a.	7,530,005	7,605,110	7,751,410
	\$	-7,181,000,000	-7,711,000,000	-8,401,444,318	-8,694,237,673	-9,867,316,330
Tax payable/refundable (or balance payable/refundable)	\$	-4,294,000,000	-4,708,000,000	-4,700,452,014	-5,076,845,973	-5,224,485,458

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### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
<b>Demographic</b>						
Number of taxpayers	no.	10,364,730	10,751,410	10,933,145	11,093,975	11,350,160
Number of taxables <sup>3</sup>	no.	8,485,225	9,074,345	8,948,110	9,064,090	9,241,690
Number of non-taxables <sup>4</sup>	no.	1,879,510	1,677,060	1,985,030	2,029,885	2,108,475
Number of males	no.	5,570,765	5,772,065	5,834,230	5,878,660	5,963,295
Number of females	no.	4,793,965	4,979,345	5,098,915	5,215,315	5,386,865
Number of non-residents	no.	54,520	62,110	63,405	73,835	69,810
Number of taxpayers by state of residence						
NSW	no.	3,459,135	3,608,435	3,677,280	3,701,335	3,761,700
VIC	no.	2,599,320	2,700,070	2,750,965	2,793,345	2,851,260
QLD	no.	1,910,465	1,987,255	2,028,830	2,087,235	2,166,100
SA	no.	807,840	825,745	832,080	844,190	862,080
WA	no.	1,043,625	1,073,110	1,083,230	1,098,735	1,128,160
TAS	no.	243,800	246,665	249,045	252,340	258,690
NT	no.	98,415	101,220	99,655	101,380	102,665
ACT	no.	192,015	198,190	202,455	205,980	210,285
Not stated and other	no.	10,120	10,710	9,600	9,440	9,225
Total	no.	10,364,730	10,751,410	10,933,145	11,093,975	11,350,160
Number of e-tax returns	no.	n.a.	111,560	265,920	539,120	802,035
Number of tax agent returns	no.	8,027,655	8,347,220	8,397,190	8,417,340	8,506,530
Number of other self-preparer returns	no.	2,337,075	2,292,630	2,270,030	2,137,520	2,041,595
<b>Taxable income and tax</b>						
Taxable income or loss	\$	309,083,899,417	335,473,326,376	354,681,007,196	366,689,146,155	386,455,167,966
Gross tax	\$	77,513,594,417	86,909,911,134	82,616,841,614	86,316,083,504	92,838,132,043
Extra income tax <sup>5</sup>	no.	73,445	63,295	44,920	43,315	53,520
	\$	31,581,841	26,547,052	15,209,888	16,116,244	22,967,161
Medicare levy	no.	7,431,980	7,396,620	7,403,685	7,421,690	7,533,285
	\$	4,335,426,214	4,466,202,483	4,707,949,218	4,858,396,410	5,125,909,394
Medicare levy surcharge	no.	267,630	276,590	166,085	203,695	245,785
	\$	165,980,790	166,595,962	103,585,909	124,659,977	151,124,433
Has private health insurance	no.	n.a.	4,241,820	5,068,900	5,279,545	5,423,755
Net tax <sup>6</sup>	\$	72,445,465,843	82,049,238,889	82,947,910,049	86,494,003,024	93,206,206,025
HECS/HELP assessment debt	no.	319,955	342,990	354,840	348,515	351,530
	\$	491,840,483	561,684,502	606,011,706	611,710,892	638,941,417
Tax payable (or balance payable)	no.	1,788,545	2,150,240	2,039,085	2,028,655	2,096,420
	\$	5,024,454,449	7,028,485,948	7,866,220,723	8,185,732,970	8,821,935,079
Tax refundable (or balance refundable)	no.	7,890,935	7,918,320	8,424,450	8,596,640	8,771,530
	\$	-10,544,020,337	-11,141,224,506	-10,768,248,211	-11,525,329,551	-12,549,305,573
Tax payable/refundable (or balance payable/refundable)	\$	-5,519,565,888	-4,112,738,558	-2,902,027,488	-3,339,596,581	-3,727,370,494

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
<b>Demographic</b>						
Number of taxpayers	no.	11,662,875	11,946,065	12,208,760	12,492,005	12,904,515
Number of taxables <sup>3</sup>	no.	9,442,995	9,723,380	9,920,200	9,805,945	10,032,405
Number of non-taxables <sup>4</sup>	no.	2,219,875	2,222,685	2,288,560	2,686,060	2,872,110
Number of males	no.	6,089,255	6,223,025	6,344,865	6,481,735	6,708,045
Number of females	no.	5,573,620	5,723,040	5,863,895	6,010,270	6,196,470
Number of non-residents	no.	71,030	72,425	73,930	76,830	82,315
Number of taxpayers by state of residence						
NSW	no.	3,850,320	3,920,540	3,978,125	4,039,115	4,142,095
VIC	no.	2,914,455	2,976,705	3,036,160	3,100,240	3,194,800
QLD	no.	2,256,385	2,339,020	2,416,815	2,497,285	2,601,075
SA	no.	880,070	896,490	910,605	923,865	944,475
WA	no.	1,165,050	1,203,520	1,246,295	1,296,230	1,362,095
TAS	no.	266,955	273,805	278,320	282,340	287,380
NT	no.	104,695	107,200	107,960	110,700	116,495
ACT	no.	214,850	218,730	224,130	229,940	237,620
Not stated and other	no.	10,095	10,050	10,345	12,290	18,480
Total	no.	11,662,875	11,946,065	12,208,760	12,492,005	12,904,515
Number of e-tax returns	no.	1,020,950	1,294,995	1,499,795	1,745,895	2,117,115
Number of tax agent returns	no.	8,669,205	8,811,355	8,974,240	9,096,300	9,144,130
Number of other self-preparer returns	no.	1,972,720	1,839,710	1,734,725	1,649,810	1,643,270
<b>Taxable income and tax</b>						
Taxable income or loss	\$	416,344,145,771	449,105,991,708	483,218,599,181	529,588,223,500	565,025,898,198
Gross tax	\$	100,542,894,543	109,464,561,643	115,525,646,211	122,015,270,541	126,549,909,620
Extra income tax <sup>5</sup>	no.	57,675	58,480	56,275	48,125	41,055
	\$	27,730,619	29,204,600	29,240,797	22,021,634	17,442,021
Medicare levy	no.	7,765,765	8,026,890	8,253,100	8,480,030	8,690,555
	\$	5,543,147,887	5,999,849,932	6,468,919,889	7,067,110,006	7,563,097,364
Medicare levy surcharge	no.	346,135	452,440	535,995	675,680	754,580
	\$	212,964,034	276,814,678	334,559,635	426,992,767	477,544,683
Has private health insurance	no.	5,560,370	5,715,550	5,894,955	6,127,755	6,396,995
Net tax <sup>6</sup>	\$	100,961,716,811	109,469,766,072	115,231,517,725	120,738,384,424	125,591,993,878
HECS/HELP assessment debt	no.	369,220	270,190	301,650	322,760	361,760
	\$	704,148,931	683,518,081	808,905,432	931,767,677	1,115,413,325
Tax payable (or balance payable)	no.	2,187,720	2,198,890	2,158,655	2,066,200	1,963,870
	\$	10,359,322,246	11,277,035,718	12,247,233,169	14,814,835,172	14,670,917,129
Tax refundable (or balance refundable)	no.	8,967,305	9,250,975	9,531,600	9,862,940	10,371,210
	\$	-13,880,254,375	-15,482,894,477	-17,414,172,368	-19,662,494,428	-22,792,379,645
Tax payable/refundable (or balance payable/refundable)	\$	-3,520,932,129	-4,205,858,759	-5,166,939,199	-4,847,659,256	-8,121,462,516



## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2008-09 <sup>2</sup>	2009-10 <sup>1</sup>
<b>Demographic</b>			
Number of taxpayers	no.	12,710,770	12,380,030
Number of taxables <sup>3</sup>	no.	9,466,745	9,105,970
Number of non-taxables <sup>4</sup>	no.	3,244,030	3,274,060
Number of males	no.	6,567,500	6,380,735
Number of females	no.	6,143,275	5,999,295
Number of non-residents	no.	82,485	77,680
Number of taxpayers by state of residence			
NSW	no.	4,064,085	3,932,960
VIC	no.	3,157,730	3,079,930
QLD	no.	2,551,490	2,486,910
SA	no.	932,895	906,900
WA	no.	1,351,830	1,327,710
TAS	no.	281,375	276,305
NT	no.	113,195	110,835
ACT	no.	234,310	227,855
Not stated and other	no.	23,860	30,630
Total	no.	12,710,770	12,380,030
Number of e-tax returns	no.	2,172,195	2,351,240
Number of tax agent returns	no.	8,833,575	8,786,515
Number of other self-preparer returns	no.	1,705,000	1,242,275
<b>Taxable income and tax</b>			
Taxable income or loss	\$	573,480,933,666	577,478,949,266
Gross tax	\$	123,993,432,505	124,779,784,099
Extra income tax <sup>5</sup>	no.	39,630	41,820
	\$	16,920,239	18,446,606
Medicare levy	no.	8,570,580	8,286,890
	\$	7,661,617,517	7,702,212,641
Medicare levy surcharge	no.	216,370	201,760
	\$	189,500,603	174,970,719
Has private health insurance	no.	6,458,925	6,414,930
Net tax <sup>6</sup>	\$	120,147,537,073	120,326,395,145
HECS/HELP assessment debt	no.	361,470	352,555
	\$	1,168,885,755	1,181,087,793
Tax payable (or balance payable)	no.	1,529,270	1,425,770
	\$	10,590,309,160	10,974,720,982
Tax refundable (or balance refundable)	no.	10,584,020	10,344,290
	\$	-24,659,974,768	-23,918,085,768
Tax payable/refundable (or balance payable/refundable)	\$	-14,069,665,608	-12,943,364,786

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1978–79<sup>27</sup></b>	<b>1979–80<sup>27</sup></b>	<b>1980–81<sup>27</sup></b>	<b>1981–82<sup>27</sup></b>	<b>1982–83<sup>27</sup></b>
<b>Income</b>						
Salary or wages	no.	5,260,100	5,482,095	7,965,855	5,878,135	5,786,025
	\$	46,659,998,000	54,164,429,000	63,427,205,000	74,077,557,000	81,185,183,000
Allowances, earnings, tips, director's fees etc	no.	888,685	936,985	1,068,270	1,161,775	1,157,285
	\$	407,184,000	457,898,000	583,651,000	694,513,000	795,416,000
Directors' fees, workers' compensation, honoraria	no.	196,810	254,455	297,190	388,635	415,560
	\$	398,958,000	604,201,000	750,554,000	1,140,032,000	1,317,034,000
Living away from home allowance	no.	35,545	36,570	41,295	45,495	44,445
	\$	24,842,000	28,251,000	50,843,000	64,948,000	78,068,000
Relating to other allowances	no.	600,250	630,405	730,240	803,745	830,300
	\$	287,465,000	322,241,000	406,026,000	484,160,000	545,902,000
Employer lump sum payments - assessable in full	no.	663,915	772,515	823,620	903,860	817,695
	\$	328,045,000	442,709,000	551,877,000	709,638,000	851,175,000
Employer lump sum payments - 5% assessable	no.	267,970	190,630	201,660	212,515	269,260
	\$	55,641,000	56,003,000	71,834,000	89,233,000	157,970,000
Employment termination payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible termination payments - 5% assessable	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible termination payments - taxable at concessional rates	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible termination payments - taxable at other rates	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible termination payments - excessive component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible termination payments - taxable component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian Government allowances and payments like newstart, youth allowance and austudy payment	no.	376,755	374,345	389,145	416,365	563,770
	\$	369,950,000	376,346,000	427,233,000	516,585,000	940,266,000
Australian Government pensions and allowances	no.	387,700	390,780	436,510	468,975	487,260
	\$	790,362,000	829,115,000	996,250,000	1,159,757,000	1,398,263,000
Other Australian pensions or annuities	no.	66,140	80,270	75,335	79,240	70,675
	\$	109,318,000	154,233,000	153,508,000	165,627,000	160,371,000
Australian annuities and superannuation income streams taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian annuities and superannuation income streams taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1983-84<sup>27</sup></b>	<b>1984-85<sup>27</sup></b>	<b>1985-86<sup>27</sup></b>	<b>1986-87<sup>27</sup></b>	<b>1987-88<sup>27</sup></b>
<b>Income</b>						
Salary or wages	no.	5,833,440	7,038,300	6,352,480	6,413,555	6,910,315
	\$	86,093,387,000	95,085,801,000	105,596,678,000	113,735,152,000	130,719,000,000
Allowances, earnings, tips, director's fees etc	no.	1,180,365	1,260,270	1,405,685	1,467,685	1,548,965
	\$	852,469,000	982,466,000	1,099,359,000	999,761,000	1,074,000,000
Directors' fees, workers' compensation, honoraria	no.	432,120	437,220	346,545	n.a.	n.a.
	\$	1,436,680,000	1,435,783,000	1,400,806,000	1,725,165,646	1,942,472,000
Living away from home allowance	no.	43,645	46,015	52,755	n.a.	n.a.
	\$	82,550,000	86,488,000	103,512,000	n.a.	n.a.
Relating to other allowances	no.	871,230	971,725	1,057,530	n.a.	n.a.
	\$	606,506,000	744,888,000	777,121,000	679,490,000	n.a.
Employer lump sum payments - assessable in full	no.	793,070	816,315	985,195	984,285	1,082,665
	\$	879,147,000	959,813,000	1,315,506,000	1,487,539,000	1,835,000,000
Employer lump sum payments - 5% assessable	no.	191,795	131,065	139,870	125,025	128,965
	\$	123,637,000	25,143,000	44,497,000	33,726,000	40,000,000
Employment termination payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible termination payments - 5% assessable	no.	n.a.	160,705	156,280	150,650	161,835
	\$	123,637,000	135,046,000	112,868,000	94,270,000	117,000,000
Eligible termination payments - taxable at concessional rates	no.	23,075	37,735	43,730	42,515	52,510
	\$	14,909,000	80,225,000	151,014,000	180,542,000	302,000,000
Eligible termination payments - taxable at other rates	no.	51,445	78,185	118,590	135,755	179,745
	\$	31,081,000	75,163,000	137,786,000	202,737,000	345,000,000
Eligible termination payments - excessive component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible termination payments - taxable component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian Government allowances and payments like newstart, youth allowance and austudy payment	no.	573,755	547,305	619,795	714,260	560,515
	\$	1,143,755,000	1,117,208,000	1,508,391,000	1,760,166,048	1,401,000,000
Australian Government pensions and allowances	no.	505,085	503,070	553,615	598,340	657,030
	\$	1,459,831,000	1,601,206,000	1,945,987,000	2,260,545,000	2,875,000,000
Other Australian pensions or annuities	no.	63,970	88,175	63,675	83,555	95,315
	\$	152,653,000	209,446,000	184,400,000	259,928,000	280,000,000
Australian annuities and superannuation income streams taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian annuities and superannuation income streams taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1988-89 <sup>27</sup>	1989-90 <sup>27</sup>	1990-91 <sup>27</sup>	1991-92 <sup>27</sup>	1992-93 <sup>27</sup>
<b>Income</b>						
Salary or wages	no.	7,338,955	7,407,545	7,255,445	7,099,835	7,088,160
	\$	145,146,000,000	156,640,000,000	161,436,000,000	163,724,000,000	166,544,000,000
Allowances, earnings, tips, director's fees etc	no.	1,801,445	1,999,470	2,011,970	1,946,130	1,937,880
	\$	1,303,000,000	2,685,000,000	3,007,000,000	2,874,000,000	2,859,000,000
Directors' fees, workers' compensation, honoraria	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Living away from home allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Relating to other allowances	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employer lump sum payments - assessable in full	no.	1,119,965	1,106,350	943,490	815,265	819,390
	\$	2,010,000,000	2,162,000,000	2,092,000,000	2,210,000,000	2,416,000,000
Employer lump sum payments - 5% assessable	no.	111,335	91,545	86,315	85,510	81,925
	\$	28,000,000	34,000,000	34,000,000	37,000,000	35,000,000
Employment termination payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible termination payments - 5% assessable	no.	189,400	223,340	284,240	313,415	318,410
	\$	148,000,000	193,000,000	237,000,000	331,000,000	364,000,000
Eligible termination payments - taxable at concessional rates	no.	73,415	91,200	110,330	128,540	144,490
	\$	479,000,000	706,000,000	959,000,000	1,362,000,000	1,974,000,000
Eligible termination payments - taxable at other rates	no.	246,070	291,345	304,350	308,860	335,705
	\$	553,000,000	809,000,000	972,000,000	1,376,000,000	1,798,000,000
Eligible termination payments - excessive component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible termination payments - taxable component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian Government allowances and payments like newstart, youth allowance and austudy payment	no.	799,565	751,720	912,940	1,030,905	1,139,715
	\$	2,197,000,000	2,164,000,000	2,955,000,000	3,907,000,000	4,493,000,000
Australian Government pensions and allowances	no.	698,420	659,860	647,720	680,995	669,450
	\$	3,244,000,000	3,240,000,000	3,330,000,000	3,483,000,000	3,439,000,000
Other Australian pensions or annuities	no.	92,410	184,475	187,200	226,690	252,545
	\$	327,000,000	1,497,000,000	1,987,000,000	2,698,000,000	3,095,000,000
Australian annuities and superannuation income streams taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian annuities and superannuation income streams taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
<b>Income</b>						
Salary or wages	no.	7,209,180	7,413,070	7,819,290	7,847,265	7,924,380
	\$	174,239,000,000	186,117,000,000	204,460,311,444	214,084,762,750	226,324,145,443
Allowances, earnings, tips, director's fees etc	no.	1,968,085	1,983,190	2,055,155	2,044,495	2,048,300
	\$	2,981,000,000	3,197,000,000	3,592,568,970	3,784,677,053	4,211,232,430
Directors' fees, workers' compensation, honoraria	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Living away from home allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Relating to other allowances	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employer lump sum payments - assessable in full	no.	777,025	432,385	318,690	292,555	282,330
	\$	2,574,000,000	1,629,000,000	1,604,533,776	1,809,899,783	2,044,863,327
Employer lump sum payments - 5% assessable	no.	77,075	49,950	45,800	47,235	45,900
	\$	35,000,000	21,000,000	19,279,059	20,751,392	20,709,723
Employment termination payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible termination payments - 5% assessable	no.	301,875	181,515	165,995	155,440	147,070
	\$	336,000,000	182,000,000	141,004,367	143,259,821	140,597,469
Eligible termination payments - taxable at concessional rates	no.	144,015	137,830	142,390	141,235	136,445
	\$	1,904,000,000	1,857,000,000	1,792,227,438	2,353,037,481	2,543,008,892
Eligible termination payments - taxable at other rates	no.	385,565	362,285	370,580	360,685	285,220
	\$	2,020,000,000	2,067,000,000	2,131,753,760	2,536,504,747	2,722,117,648
Eligible termination payments - excessive component	no.	n.a.	1,365	1,070	805	690
	\$	n.a.	15,000,000	10,409,033	19,454,731	27,623,367
Eligible termination payments - taxable component	no.	519,310	521,180	539,810	513,785	431,420
	\$	3,919,000,000	4,106,000,000	4,202,259,566	5,033,058,961	5,410,907,071
Australian Government allowances and payments like newstart, youth allowance and austudy payment	no.	1,184,240	1,321,625	1,443,560	1,383,590	1,266,080
	\$	4,836,000,000	4,501,000,000	4,893,226,896	4,804,597,220	4,447,839,856
Australian Government pensions and allowances	no.	686,705	714,795	791,930	828,065	759,105
	\$	3,573,000,000	3,760,000,000	4,277,423,596	4,643,405,772	4,212,576,407
Other Australian pensions or annuities	no.	283,755	342,480	398,415	429,210	464,785
	\$	3,563,000,000	4,448,000,000	5,506,393,706	6,213,967,499	6,956,451,559
Australian annuities and superannuation income streams taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian annuities and superannuation income streams taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
<b>Income</b>						
Salary or wages	no.	7,986,135	8,301,885	8,439,340	8,509,955	8,647,140
	\$	237,440,435,636	257,114,064,414	274,069,457,330	284,852,462,530	300,136,845,188
Allowances, earnings, tips, director's fees etc	no.	2,061,105	2,132,865	2,079,930	2,035,385	2,056,340
	\$	4,609,916,519	5,059,235,358	5,167,068,034	5,297,411,404	5,441,794,059
Directors' fees, workers' compensation, honoraria	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Living away from home allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Relating to other allowances	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employer lump sum payments - assessable in full	no.	250,340	228,095	219,020	225,160	186,555
	\$	1,943,591,836	1,884,279,019	1,876,083,361	2,007,497,966	1,684,253,167
Employer lump sum payments - 5% assessable	no.	38,655	34,235	30,615	27,675	23,160
	\$	18,022,671	17,428,110	15,735,249	13,886,343	11,915,881
Employment termination payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Eligible termination payments - 5% assessable	no.	130,710	123,010	105,215	100,605	94,110
	\$	125,921,663	121,378,295	108,590,460	105,214,018	93,131,586
Eligible termination payments - taxable at concessional rates	no.	138,875	142,085	126,685	143,150	143,095
	\$	2,286,233,828	2,547,533,919	2,531,361,915	2,858,593,861	3,170,995,927
Eligible termination payments - taxable at other rates	no.	287,080	255,610	197,070	230,580	174,165
	\$	2,508,358,887	2,431,130,234	2,193,814,416	2,179,740,960	1,949,634,232
Eligible termination payments - excessive component	no.	715	690	750	760	575
	\$	33,664,954	40,590,547	34,234,759	63,516,655	55,360,410
Eligible termination payments - taxable component	no.	434,000	404,905	329,750	378,790	322,340
	\$	5,250,074,243	5,531,202,286	5,249,477,603	5,562,242,186	5,687,351,317
Australian Government allowances and payments like newstart, youth allowance and austudy payment	no.	1,176,605	1,164,715	1,184,995	1,185,135	1,146,625
	\$	4,361,728,549	4,261,121,395	4,509,424,510	4,831,909,870	4,891,684,504
Australian Government pensions and allowances	no.	730,170	734,575	676,575	673,010	691,840
	\$	4,093,157,845	4,240,444,377	4,068,202,062	4,186,105,779	4,487,267,412
Other Australian pensions or annuities	no.	492,105	523,545	528,790	534,870	543,625
	\$	7,431,030,347	8,201,505,982	8,955,960,539	9,831,302,351	10,468,435,965
Australian annuities and superannuation income streams taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian annuities and superannuation income streams taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
<b>Income</b>						
Salary or wages	no.	8,865,995	9,121,855	9,349,850	9,631,345	10,124,635
	\$	321,128,753,043	345,302,362,155	369,938,753,469	399,562,465,665	439,698,404,514
Allowances, earnings, tips, director's fees etc	no.	2,097,915	2,146,645	2,172,910	2,164,170	2,233,440
	\$	5,635,877,210	6,035,657,544	6,396,896,785	6,883,838,008	7,552,438,244
Directors' fees, workers' compensation, honoraria	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Living away from home allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Relating to other allowances	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employer lump sum payments - assessable in full	no.	163,165	155,395	159,575	149,630	144,455
	\$	1,496,688,987	1,451,238,911	1,617,921,434	1,624,127,143	1,489,513,262
Employer lump sum payments - 5% assessable	no.	19,445	19,310	19,675	17,975	18,255
	\$	10,122,174	10,419,439	10,267,556	9,818,856	9,934,892
Employment termination payments	no.	n.a.	n.a.	n.a.	n.a.	154,390
	\$	n.a.	n.a.	n.a.	n.a.	1,793,487,871
Eligible termination payments - 5% assessable	no.	85,980	86,305	85,075	70,730	n.a.
	\$	82,012,173	89,737,348	88,840,529	52,308,259	n.a.
Eligible termination payments - taxable at concessional rates	no.	142,295	159,335	160,090	142,400	n.a.
	\$	3,237,886,375	3,761,636,808	4,308,001,565	3,647,957,324	n.a.
Eligible termination payments - taxable at other rates	no.	163,565	183,350	156,955	159,985	n.a.
	\$	1,654,824,322	1,590,654,148	1,676,452,360	1,666,393,069	n.a.
Eligible termination payments - excessive component	no.	665	695	650	620	n.a.
	\$	44,236,333	51,528,843	41,490,573	47,203,256	n.a.
Eligible termination payments - taxable component	no.	310,905	348,150	322,695	309,015	n.a.
	\$	5,485,747,160	6,005,866,409	6,644,044,251	5,676,733,101	n.a.
Australian Government allowances and payments like newstart, youth allowance and austudy payment	no.	1,081,715	1,046,890	1,013,180	990,680	964,655
	\$	5,097,220,637	4,899,335,998	4,727,712,212	4,673,028,272	4,673,813,278
Australian Government pensions and allowances	no.	704,395	740,470	760,900	757,945	757,865
	\$	4,953,282,164	5,391,775,429	5,575,749,918	5,754,051,393	5,838,217,812
Other Australian pensions or annuities	no.	556,495	593,015	628,900	661,250	5
	\$	11,266,262,513	12,814,141,432	14,801,297,121	16,849,727,223	15,292
Australian annuities and superannuation income streams taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	111,970
	\$	n.a.	n.a.	n.a.	n.a.	1,817,498,829
Australian annuities and superannuation income streams taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	215,195
	\$	n.a.	n.a.	n.a.	n.a.	4,811,522,722
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	n.a.	n.a.	n.a.	n.a.	1,145
	\$	n.a.	n.a.	n.a.	n.a.	5,523,242

# ***Taxation statistics 2009–10***

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2008–09<sup>2</sup></b>	<b>2009–10<sup>1</sup></b>
<b>Income</b>			
Salary or wages	no.	9,919,680	9,680,305
	\$	455,601,273,033	460,698,524,891
Allowances, earnings, tips, director's fees etc	no.	2,189,095	2,145,875
	\$	7,677,203,766	7,265,991,830
Directors' fees, workers' compensation, honoraria	no.	n.a.	n.a.
	\$	n.a.	n.a.
Living away from home allowance	no.	n.a.	n.a.
	\$	n.a.	n.a.
Relating to other allowances	no.	n.a.	n.a.
	\$	n.a.	n.a.
Employer lump sum payments - assessable in full	no.	198,990	144,745
	\$	2,081,347,314	1,676,331,246
Employer lump sum payments - 5% assessable	no.	16,000	13,720
	\$	8,566,201	7,333,656
Employment termination payments	no.	200,460	175,590
	\$	2,786,451,287	2,317,698,883
Eligible termination payments - 5% assessable	no.	n.a.	n.a.
	\$	n.a.	n.a.
Eligible termination payments - taxable at concessional rates	no.	n.a.	n.a.
	\$	n.a.	n.a.
Eligible termination payments - taxable at other rates	no.	n.a.	n.a.
	\$	n.a.	n.a.
Eligible termination payments - excessive component	no.	n.a.	n.a.
	\$	n.a.	n.a.
Eligible termination payments - taxable component	no.	n.a.	n.a.
	\$	n.a.	n.a.
Australian Government allowances and payments like newstart, youth allowance and austudy payment	no.	951,380	945,370
	\$	4,494,363,847	4,793,275,122
Australian Government pensions and allowances	no.	727,360	711,445
	\$	5,827,803,275	5,978,613,018
Other Australian pensions or annuities	no.	n.a.	n.a.
	\$	n.a.	n.a.
Australian annuities and superannuation income streams taxable component taxed element	no.	121,175	120,245
	\$	1,777,956,263	1,571,345,090
Australian annuities and superannuation income streams taxable component untaxed element	no.	209,150	203,195
	\$	4,978,828,978	5,009,463,213
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	945	770
	\$	7,213,255	5,469,818



# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1978–79 <sup>27</sup>	1979–80 <sup>27</sup>	1980–81 <sup>27</sup>	1981–82 <sup>27</sup>	1982–83 <sup>27</sup>
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian superannuation lump sum payments taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian superannuation lump sum payments taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed personal services income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax withheld	no.	5,172,940	5,449,150	5,731,260	5,890,925	5,798,180
	\$	10,156,840,000	12,302,871,000	14,609,565,000	18,037,070,000	19,634,850,000
Gross interest	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	2,289,706,000	2,771,047,000	3,907,659,000	n.a.
Tax file number amounts withheld from gross interest	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends franked amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total dividends amount	no.	n.a.	457,585	462,920	466,900	n.a.
	\$	n.a.	555,030,000	620,575,000	657,097,000	n.a.
Tax file number amounts withheld from dividends	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends franking credit <sup>7</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax withheld on interest & dividends	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from taxed upfront schemes – eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from taxed upfront schemes – not eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from deferral schemes	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes total assessable discount amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1983-84 <sup>27</sup>	1984-85 <sup>27</sup>	1985-86 <sup>27</sup>	1986-87 <sup>27</sup>	1987-88 <sup>27</sup>
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian superannuation lump sum payments taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian superannuation lump sum payments taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed personal services income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax withheld	no.	5,845,320	6,099,520	6,407,005	6,532,545	6,939,170
	\$	21,244,241,000	23,985,871,000	27,431,088,000	30,077,251,000	33,786,000,000
Gross interest	no.	n.a.	n.a.	n.a.	4,646,215	5,435,580
	\$	5,075,827,000	5,649,374,000	7,206,195,000	8,710,649,000	8,486,000,000
Tax file number amounts withheld from gross interest	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends franked amount	no.	n.a.	n.a.	n.a.	n.a.	495,790
	\$	n.a.	n.a.	n.a.	n.a.	1,101,000,000
Total dividends amount	no.	446,110	474,155	527,350	554,070	614,520
	\$	642,497,000	733,738,000	893,925,000	949,752,000	1,512,000,000
Tax file number amounts withheld from dividends	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends franking credit <sup>7</sup>	no.	n.a.	n.a.	n.a.	n.a.	561,390
	\$	n.a.	n.a.	n.a.	n.a.	1,332,000,000
Total tax withheld on interest & dividends	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from taxed upfront schemes – eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from taxed upfront schemes – not eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from deferral schemes	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes total assessable discount amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1988-89 <sup>27</sup>	1989-90 <sup>27</sup>	1990-91 <sup>27</sup>	1991-92 <sup>27</sup>	1992-93 <sup>27</sup>
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian superannuation lump sum payments taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian superannuation lump sum payments taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed personal services income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax withheld	no.	7,303,760	7,447,615	7,375,940	7,287,470	7,278,175
	\$	39,273,000,000	40,114,000,000	41,181,000,000	41,467,000,000	43,000,000,000
Gross interest	no.	5,646,385	5,874,335	6,022,305	5,907,990	5,695,450
	\$	9,242,000,000	12,629,000,000	11,621,000,000	9,009,000,000	6,591,000,000
Tax file number amounts withheld from gross interest	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends franked amount	no.	612,020	598,010	632,485	697,695	768,875
	\$	2,976,000,000	1,807,000,000	1,948,000,000	1,836,000,000	2,108,000,000
Total dividends amount	no.	715,715	669,490	697,765	776,215	838,675
	\$	3,271,000,000	2,036,000,000	2,139,000,000	2,013,000,000	2,316,000,000
Tax file number amounts withheld from dividends	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends franking credit <sup>7</sup>	no.	716,170	714,175	757,225	837,670	926,045
	\$	3,800,000,000	1,442,000,000	1,581,000,000	1,493,000,000	1,724,000,000
Total tax withheld on interest & dividends	no.	n.a.	n.a.	n.a.	351,050	263,105
	\$	n.a.	n.a.	n.a.	69,000,000	39,000,000
Employee share schemes discount from taxed upfront schemes – eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from taxed upfront schemes – not eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from deferral schemes	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes total assessable discount amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian superannuation lump sum payments taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian superannuation lump sum payments taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed personal services income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax withheld	no.	7,416,350	7,634,555	8,081,050	8,149,885	8,245,910
	\$	44,835,000,000	48,180,000,000	54,609,660,282	59,189,562,303	63,929,997,287
Gross interest	no.	5,634,645	5,718,455	6,003,285	5,821,715	5,105,835
	\$	5,487,000,000	5,848,000,000	7,751,738,850	7,484,402,239	6,175,396,307
Tax file number amounts withheld from gross interest	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends franked amount	no.	907,255	985,830	1,115,900	1,329,200	2,002,435
	\$	2,520,000,000	3,776,000,000	4,509,210,922	4,770,776,522	5,490,587,848
Total dividends amount	no.	988,490	1,078,230	1,188,990	1,422,575	2,048,300
	\$	2,799,000,000	4,132,000,000	4,851,596,132	5,057,967,371	5,836,123,604
Tax file number amounts withheld from dividends	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends franking credit <sup>7</sup>	no.	1,095,990	1,195,015	1,114,855	1,329,200	1,989,385
	\$	2,045,000,000	2,839,000,000	2,546,662,168	2,674,863,996	3,075,503,927
Total tax withheld on interest & dividends	no.	256,070	274,590	290,330	210,800	162,325
	\$	36,000,000	41,000,000	40,470,982	35,295,302	29,566,834
Employee share schemes discount from taxed upfront schemes – eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from taxed upfront schemes – not eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from deferral schemes	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes total assessable discount amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1998–99<sup>30</sup></b>	<b>1999–2000</b>	<b>2000–01<sup>2</sup></b>	<b>2001–02<sup>2</sup></b>	<b>2002–03<sup>2</sup></b>
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian superannuation lump sum payments taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian superannuation lump sum payments taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed personal services income	no.	n.a.	n.a.	7,480	7,155	7,660
	\$	n.a.	n.a.	156,525,007	148,749,122	173,180,276
Total tax withheld	no.	8,309,040	8,612,750	8,736,520	8,801,570	8,938,735
	\$	68,488,538,664	75,579,570,655	72,341,415,966	76,449,721,245	81,695,017,443
Gross interest	no.	4,815,925	4,697,850	4,532,210	4,111,485	4,039,060
	\$	5,607,148,478	5,676,501,198	6,715,224,132	5,885,261,161	6,421,899,557
Tax file number amounts withheld from gross interest	no.	n.a.	136,830	141,275	120,730	123,380
	\$	n.a.	29,266,338	37,669,935	31,815,449	36,869,489
Dividends franked amount	no.	2,446,470	2,672,570	3,311,650	3,274,065	3,219,000
	\$	5,998,744,802	6,959,419,349	9,142,010,570	8,286,281,513	9,798,695,016
Total dividends amount	no.	3,152,925	2,766,290	3,391,835	3,321,780	3,255,225
	\$	6,375,460,431	7,989,322,771	9,952,180,304	8,811,469,761	10,373,263,520
Tax file number amounts withheld from dividends	no.	n.a.	114,880	111,510	79,300	87,310
	\$	n.a.	12,490,865	12,056,718	7,002,899	8,069,729
Dividends franking credit <sup>7</sup>	no.	2,431,825	2,664,070	3,291,625	3,253,530	3,179,500
	\$	3,363,646,252	3,897,561,039	4,683,948,868	3,537,670,899	4,180,653,212
Total tax withheld on interest & dividends	no.	170,425	243,560	246,555	195,300	206,420
	\$	29,020,805	41,757,203	49,726,653	38,818,348	44,939,218
Employee share schemes discount from taxed upfront schemes – eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from taxed upfront schemes – not eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from deferral schemes	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes total assessable discount amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	n.a.	n.a.	n.a.	n.a.	2,215
	\$	n.a.	n.a.	n.a.	n.a.	8,693,213
Australian superannuation lump sum payments taxable component taxed element	no.	n.a.	n.a.	n.a.	n.a.	91,515
	\$	n.a.	n.a.	n.a.	n.a.	2,174,947,961
Australian superannuation lump sum payments taxable component untaxed element	no.	n.a.	n.a.	n.a.	n.a.	13,075
	\$	n.a.	n.a.	n.a.	n.a.	279,838,500
Attributed personal services income	no.	7,395	7,245	7,195	7,525	8,685
	\$	183,928,936	188,174,560	209,662,811	230,974,201	281,522,573
Total tax withheld	no.	9,146,385	9,406,090	9,635,260	9,909,790	10,259,765
	\$	87,013,635,182	93,878,245,342	98,767,865,646	102,010,191,466	108,920,129,594
Gross interest	no.	4,161,355	4,555,760	4,616,330	5,093,810	6,048,880
	\$	7,535,089,074	8,976,549,721	10,189,869,463	12,034,793,954	14,220,378,349
Tax file number amounts withheld from gross interest	no.	135,035	162,480	183,075	226,850	396,565
	\$	43,775,841	52,545,479	62,567,050	75,710,293	108,065,616
Dividends franked amount	no.	3,183,850	3,136,620	3,110,985	3,135,095	3,151,765
	\$	11,502,618,710	13,451,422,861	15,319,337,225	18,824,393,947	19,801,870,320
Total dividends amount	no.	3,223,775	3,180,775	3,146,245	3,175,525	3,197,300
	\$	12,078,471,274	14,059,344,766	16,015,948,331	19,649,883,027	20,635,421,663
Tax file number amounts withheld from dividends	no.	79,910	70,465	62,275	60,980	70,065
	\$	5,653,853	6,681,271	6,098,508	7,098,804	6,789,321
Dividends franking credit <sup>7</sup>	no.	3,158,615	3,124,200	3,102,000	3,127,115	3,144,545
	\$	4,911,566,061	5,752,031,686	6,552,242,985	8,056,349,193	8,476,483,549
Total tax withheld on interest & dividends	no.	210,760	229,030	241,870	284,120	461,485
	\$	49,429,694	59,226,750	68,665,558	82,809,097	114,854,937
Employee share schemes discount from taxed upfront schemes – eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from taxed upfront schemes – not eligible for reduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes discount from deferral schemes	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes total assessable discount amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

## ***Taxation statistics 2009–10***

### **Table 7: Personal tax**

#### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2008-09<sup>2</sup></b>	<b>2009-10<sup>1</sup></b>
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	1,160	885
	\$	9,928,320	8,796,878
Australian superannuation lump sum payments taxable component taxed element	no.	86,910	87,955
	\$	1,995,707,080	1,821,401,498
Australian superannuation lump sum payments taxable component untaxed element	no.	11,415	13,680
	\$	301,455,053	301,789,038
Attributed personal services income	no.	8,870	13,200
	\$	292,400,016	370,575,021
Total tax withheld	no.	9,997,485	9,751,360
	\$	108,772,779,270	109,157,385,570
Gross interest	no.	6,363,890	6,190,725
	\$	14,824,970,130	11,166,989,805
Tax file number amounts withheld from gross interest	no.	417,685	380,645
	\$	100,633,261	77,459,128
Dividends franked amount	no.	3,125,095	3,021,780
	\$	20,055,042,228	17,805,340,149
Total dividends amount	no.	3,176,075	3,080,015
	\$	20,830,476,291	18,672,533,860
Tax file number amounts withheld from dividends	no.	63,680	73,350
	\$	8,336,393	10,418,912
Dividends franking credit <sup>7</sup>	no.	3,117,785	3,013,070
	\$	8,586,885,713	7,622,823,723
Total tax withheld on interest & dividends	no.	476,835	449,650
	\$	108,969,654	87,878,040
Employee share schemes discount from taxed upfront schemes – eligible for reduction	no.	n.a.	78,810
	\$	n.a.	78,856,067
Employee share schemes discount from taxed upfront schemes – not eligible for reduction	no.	n.a.	9,065
	\$	n.a.	114,781,006
Employee share schemes discount from deferral schemes	no.	n.a.	3,495
	\$	n.a.	99,970,944
Employee share schemes assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	n.a.	28,815
	\$	n.a.	1,164,493,647
Employee share schemes total assessable discount amount	no.	5,975	43,045
	\$	119,782,280	1,395,889,880

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1978–79<sup>27</sup></b>	<b>1979–80<sup>27</sup></b>	<b>1980–81<sup>27</sup></b>	<b>1981–82<sup>27</sup></b>	<b>1982–83<sup>27</sup></b>
Employee share schemes TFN amounts withheld from discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes foreign source discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL INCOME OR LOSS <sup>8</sup>	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Deductions</b>						
Work related car expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Work related travel expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Work related self-education expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other work related expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total work related expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Trade Union, etc. Subscriptions	no.	2,748,555	2,731,930	2,842,220	2,906,200	2,849,330
	\$	148,806,000	161,577,000	191,391,000	223,986,000	257,636,000
Low value pool deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest & dividend deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	119,365
	\$	n.a.	n.a.	n.a.	n.a.	42,205,000
Interest deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividend deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gifts or donations	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	58,694,000	68,456,000	122,140,000	152,243,000	199,689,000
Cost of managing tax affairs	no.	1,220,190	1,270,935	1,378,025	1,548,180	1,761,740
	\$	37,252,000	42,839,000	51,827,000	64,812,000	81,677,000
TOTAL DEDUCTIONS <sup>10</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Losses</b>						
Tax losses of earlier income years primary production losses carried forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.



# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1983-84<sup>27</sup></b>	<b>1984-85<sup>27</sup></b>	<b>1985-86<sup>27</sup></b>	<b>1986-87<sup>27</sup></b>	<b>1987-88<sup>27</sup></b>
Employee share schemes TFN amounts withheld from discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes foreign source discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL INCOME OR LOSS <sup>8</sup>	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Deductions</b>						
Work related car expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Work related travel expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Work related self-education expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other work related expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total work related expenses	no.	n.a.	n.a.	n.a.	n.a.	4,911,490
	\$	n.a.	n.a.	n.a.	n.a.	3,171,000,000
Trade Union, etc. Subscriptions	no.	2,825,620	2,925,855	3,122,125	n.a.	n.a.
	\$	283,304,000	322,759,000	372,458,000	385,057,000	n.a.
Low value pool deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest & dividend deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividend deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gifts or donations	no.	n.a.	n.a.	3,925,705	3,560,850	3,645,335
	\$	213,463,000	230,342,000	282,782,000	308,956,000	329,834,000
Cost of managing tax affairs	no.	1,980,660	2,201,205	2,360,410	n.a.	n.a.
	\$	100,592,000	121,867,000	147,608,000	168,434,000	n.a.
TOTAL DEDUCTIONS <sup>10</sup>	no.	n.a.	n.a.	6,100,545	6,175,620	6,583,760
	\$	n.a.	n.a.	5,044,000,000	4,695,000,000	6,152,000,000
<b>Losses</b>						
Tax losses of earlier income years primary production losses carried forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1988-89<sup>27</sup></b>	<b>1989-90<sup>27</sup></b>	<b>1990-91<sup>27</sup></b>	<b>1991-92<sup>27</sup></b>	<b>1992-93<sup>27</sup></b>
Employee share schemes TFN amounts withheld from discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes foreign source discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL INCOME OR LOSS <sup>8</sup>	\$	n.a.	n.a.	n.a.	n.a.	221,832,000,000
<b>Deductions</b>						
Work related car expenses	no.	n.a.	n.a.	n.a.	1,251,060	1,133,580
	\$	n.a.	n.a.	n.a.	1,547,000,000	1,535,000,000
Work related travel expenses	no.	n.a.	n.a.	n.a.	501,190	427,030
	\$	n.a.	n.a.	n.a.	447,000,000	429,000,000
Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	no.	n.a.	n.a.	n.a.	3,609,975	3,234,200
	\$	n.a.	n.a.	n.a.	834,000,000	635,000,000
Work related self-education expenses	no.	n.a.	n.a.	n.a.	434,580	442,840
	\$	n.a.	n.a.	n.a.	318,000,000	349,000,000
Other work related expenses	no.	n.a.	n.a.	n.a.	4,332,970	4,306,265
	\$	n.a.	n.a.	n.a.	2,207,000,000	2,082,000,000
Total work related expenses	no.	n.a.	5,877,335	5,940,785	5,797,250	5,537,290
	\$	n.a.	4,804,000,000	5,176,000,000	5,355,000,000	5,032,000,000
Trade Union, etc. Subscriptions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Low value pool deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest & dividend deductions <sup>9</sup>	no.	n.a.	839,300	1,197,220	1,484,230	1,600,005
	\$	n.a.	570,000,000	497,000,000	559,000,000	466,000,000
Interest deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividend deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gifts or donations	no.	n.a.	n.a.	n.a.	n.a.	3,134,555
	\$	n.a.	n.a.	n.a.	n.a.	439,000,000
Cost of managing tax affairs	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL DEDUCTIONS <sup>10</sup>	no.	7,092,900	7,360,560	7,446,495	7,554,775	7,363,195
	\$	7,938,000,000	8,772,000,000	9,147,000,000	12,391,000,000	11,096,000,000
<b>Losses</b>						
Tax losses of earlier income years primary production losses carried forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
Employee share schemes TFN amounts withheld from discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes foreign source discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL INCOME OR LOSS <sup>8</sup>	\$	234,246,000,000	249,308,000,000	274,678,842,614	290,027,340,577	306,426,378,841
<b>Deductions</b>						
Work related car expenses	no.	1,198,020	1,306,055	1,439,265	1,505,990	1,567,610
	\$	1,613,000,000	1,855,000,000	2,153,674,442	2,256,707,623	2,445,571,601
Work related travel expenses	no.	400,650	404,485	457,005	443,130	442,270
	\$	433,000,000	439,000,000	519,494,654	502,957,151	508,477,124
Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	no.	3,032,635	3,193,560	3,404,915	3,471,830	3,569,215
	\$	545,000,000	575,000,000	629,757,234	641,794,834	669,847,625
Work related self-education expenses	no.	458,570	508,435	482,425	491,310	559,280
	\$	385,000,000	436,000,000	469,022,722	530,623,316	618,369,361
Other work related expenses	no.	4,333,345	4,441,565	4,915,645	5,017,980	5,127,245
	\$	2,124,000,000	2,221,000,000	2,614,451,495	2,708,537,537	2,774,937,779
Total work related expenses	no.	5,506,435	5,681,045	6,141,875	6,230,765	6,359,875
	\$	5,101,000,000	5,525,000,000	6,385,829,817	6,640,620,597	7,006,828,647
Trade Union, etc. Subscriptions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Low value pool deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest & dividend deductions <sup>9</sup>	no.	1,679,360	1,845,875	1,907,945	1,922,110	1,851,555
	\$	517,000,000	594,000,000	1,023,676,412	1,110,995,958	1,301,669,962
Interest deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividend deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gifts or donations	no.	3,156,225	3,170,370	3,259,235	3,232,260	3,300,100
	\$	471,000,000	495,000,000	539,207,259	564,627,744	610,946,663
Cost of managing tax affairs	no.	n.a.	n.a.	n.a.	4,395,795	4,650,215
	\$	n.a.	n.a.	n.a.	578,145,432	633,988,293
TOTAL DEDUCTIONS <sup>10</sup>	no.	7,387,915	7,582,125	8,031,015	8,158,185	8,275,540
	\$	11,446,000,000	11,947,000,000	14,290,028,898	14,905,959,754	15,949,822,906
<b>Losses</b>						
Tax losses of earlier income years primary production losses carried forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
Employee share schemes TFN amounts withheld from discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes foreign source discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL INCOME OR LOSS <sup>8</sup>	\$	321,360,167,922	348,854,939,540	356,070,315,208	368,697,577,495	388,239,211,578
<b>Deductions</b>						
Work related car expenses	no.	1,647,515	1,806,945	1,939,330	2,093,695	2,224,935
	\$	2,620,775,912	3,118,485,024	3,634,605,973	3,972,950,000	4,316,145,747
Work related travel expenses	no.	454,535	497,750	527,095	565,055	604,315
	\$	581,930,770	679,860,272	762,986,812	816,692,469	887,579,732
Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	no.	3,718,220	3,978,840	4,139,675	4,470,445	4,632,900
	\$	711,778,067	794,023,027	851,878,284	1,127,293,984	1,031,993,180
Work related self-education expenses	no.	509,030	513,065	516,350	528,065	534,980
	\$	574,636,475	625,187,802	672,887,563	715,778,173	752,075,457
Other work related expenses	no.	5,328,405	5,618,295	5,775,215	5,239,105	5,287,430
	\$	2,827,794,025	3,105,454,004	3,407,798,556	3,675,008,390	3,839,997,877
Total work related expenses	no.	6,525,590	6,847,070	7,016,340	6,947,750	7,066,925
	\$	7,316,915,249	8,323,000,346	9,330,157,188	10,307,723,016	10,827,791,993
Trade Union, etc. Subscriptions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Low value pool deduction	no.	n.a.	n.a.	n.a.	103,170	143,085
	\$	n.a.	n.a.	n.a.	53,632,965	74,070,194
Interest & dividend deductions <sup>9</sup>	no.	1,705,405	1,711,960	1,661,955	1,156,390	964,580
	\$	867,754,981	1,045,664,778	1,323,080,079	1,404,048,130	1,570,085,480
Interest deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividend deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gifts or donations	no.	3,392,450	3,471,650	3,565,275	3,750,205	3,854,545
	\$	685,557,681	744,131,056	867,537,254	925,155,255	1,000,823,363
Cost of managing tax affairs	no.	4,804,840	4,986,900	5,022,235	5,052,485	5,105,485
	\$	692,716,288	760,745,355	900,840,866	992,466,474	1,071,981,916
TOTAL DEDUCTIONS <sup>10</sup>	no.	8,371,080	8,602,780	8,694,205	8,714,155	8,856,570
	\$	16,368,204,755	14,170,352,868	16,085,766,130	17,779,939,125	18,941,438,452
<b>Losses</b>						
Tax losses of earlier income years primary production losses carried forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
Employee share schemes TFN amounts withheld from discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Employee share schemes foreign source discounts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL INCOME OR LOSS <sup>8</sup>	\$	419,835,401,618	453,002,143,433	488,634,174,528	540,907,728,532	597,221,040,250
<b>Deductions</b>						
Work related car expenses	no.	2,353,365	2,454,495	2,548,490	2,653,685	2,803,415
	\$	4,684,766,428	5,000,689,005	5,508,067,545	6,012,733,438	6,599,953,080
Work related travel expenses	no.	647,525	704,685	753,995	809,145	891,710
	\$	964,716,529	1,072,954,489	1,201,356,181	1,317,544,684	1,497,371,082
Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	no.	4,869,855	5,116,225	5,332,905	5,542,950	5,884,080
	\$	1,110,895,143	1,182,056,524	1,263,559,059	1,333,433,114	1,451,943,136
Work related self-education expenses	no.	533,720	533,405	530,665	623,405	724,540
	\$	784,493,134	813,352,318	866,398,509	953,102,374	1,081,845,673
Other work related expenses	no.	5,483,665	5,690,545	5,906,300	6,078,485	6,331,805
	\$	4,195,829,639	4,542,579,486	4,960,686,849	5,373,832,348	5,841,589,350
Total work related expenses	no.	7,297,660	7,540,715	7,771,150	8,007,325	8,389,800
	\$	11,740,687,595	12,611,631,822	13,800,068,143	14,990,645,958	16,472,702,321
Trade Union, etc. Subscriptions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Low value pool deduction	no.	178,415	204,045	230,875	248,715	264,930
	\$	93,771,638	104,386,771	110,930,263	112,376,937	114,671,175
Interest & dividend deductions <sup>9</sup>	no.	967,980	990,350	950,075	967,805	955,200
	\$	1,873,846,909	2,344,782,318	2,893,705,634	3,776,353,192	4,196,183,806
Interest deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividend deductions <sup>9</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gifts or donations	no.	4,006,745	4,462,255	4,346,220	4,439,985	4,526,545
	\$	1,202,353,414	1,524,305,412	1,615,119,212	1,947,275,643	2,377,132,331
Cost of managing tax affairs	no.	5,176,160	5,299,925	5,379,390	5,454,065	5,626,000
	\$	1,178,269,238	1,302,599,141	1,403,481,123	1,526,825,717	1,767,454,474
TOTAL DEDUCTIONS <sup>10</sup>	no.	9,136,495	9,471,765	9,712,860	9,996,485	10,315,545
	\$	21,158,365,457	23,927,124,226	28,385,384,773	35,781,021,751	34,432,415,507
<b>Losses</b>						
Tax losses of earlier income years primary production losses carried forward from earlier income years	no.	n.a.	41,010	39,925	43,950	50,450
	\$	n.a.	2,314,500,859	2,558,585,672	2,825,952,279	3,436,087,550

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2008-09 <sup>2</sup>	2009-10 <sup>1</sup>
Employee share schemes TFN amounts withheld from discounts	no.	n.a.	185
	\$	n.a.	372,123
Employee share schemes foreign source discounts	no.	n.a.	225
	\$	n.a.	9,360,794
TOTAL INCOME OR LOSS <sup>8</sup>	\$	604,392,425,044	604,136,221,786
<b>Deductions</b>			
Work related car expenses	no.	2,790,055	2,810,145
	\$	6,886,444,473	6,926,735,073
Work related travel expenses	no.	905,225	1,026,210
	\$	1,547,521,210	1,649,153,705
Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	no.	5,860,100	5,797,185
	\$	1,474,121,849	1,497,228,275
Work related self-education expenses	no.	684,885	672,860
	\$	1,100,242,596	1,103,361,675
Other work related expenses	no.	6,275,680	6,184,115
	\$	5,932,868,423	5,955,677,123
Total work related expenses	no.	8,260,015	8,118,630
	\$	16,941,198,551	17,132,155,851
Trade Union, etc. Subscriptions	no.	n.a.	n.a.
	\$	n.a.	n.a.
Low value pool deduction	no.	270,545	271,100
	\$	113,573,818	110,160,319
Interest & dividend deductions <sup>9</sup>	no.	897,315	n.a.
	\$	3,319,572,416	n.a.
Interest deductions <sup>9</sup>	no.	n.a.	515,295
	\$	n.a.	1,405,470,806
Dividend deductions <sup>9</sup>	no.	n.a.	289,545
	\$	n.a.	1,432,195,867
Gifts or donations	no.	4,747,180	4,400,785
	\$	2,135,719,001	1,964,104,164
Cost of managing tax affairs	no.	5,880,529	5,671,850
	\$	1,949,550,010	2,017,074,451
TOTAL DEDUCTIONS <sup>10</sup>	no.	10,191,750	9,944,570
	\$	33,341,257,270	29,746,525,237
<b>Losses</b>			
Tax losses of earlier income years primary production losses carried forward from earlier income years	no.	48,190	48,785
	\$	3,904,648,678	4,020,951,552

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1978-79 <sup>27</sup>	1979-80 <sup>27</sup>	1980-81 <sup>27</sup>	1981-82 <sup>27</sup>	1982-83 <sup>27</sup>
Tax losses of earlier income years non-primary production losses carried forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses of earlier income years primary production losses claimed this income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses of earlier income years non-primary production losses claimed this income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax losses of earlier years claimed (deducted)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Current year tax losses carried forward	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Tax Offsets</b>						
Spouse tax offset – dependent child	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset – received HCCA or BPA	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - housekeeper	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - claiming part of the year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - other	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse D/Housekeeper with Dependants	no.	n.a.	n.a.	n.a.	n.a.	792,545
	\$	n.a.	n.a.	n.a.	n.a.	668,180,000
Spouse D/Housekeeper Without Dependants	no.	n.a.	n.a.	n.a.	n.a.	500,160
	\$	n.a.	n.a.	n.a.	n.a.	307,358,000
Spouse/D/H With or Without Dependants	no.	1,209,980	1,199,495	n.a.	1,277,880	n.a.
	\$	618,897,000	610,645,000	851,054,000	871,572,000	n.a.
Total Spouse D/Housekeeper	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse or child-housekeeper's separate net income <sup>11</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Child-housekeeper's adjusted taxable income <sup>11</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Senior Australians tax offset <sup>12</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Pension income tax offset <sup>12</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1983-84 <sup>27</sup>	1984-85 <sup>27</sup>	1985-86 <sup>27</sup>	1986-87 <sup>27</sup>	1987-88 <sup>27</sup>
Tax losses of earlier income years non-primary production losses carried forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses of earlier income years primary production losses claimed this income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses of earlier income years non-primary production losses claimed this income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax losses of earlier years claimed (deducted)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Current year tax losses carried forward	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Tax Offsets</b>						
Spouse tax offset – dependent child	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset – received HCCA or BPA	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - housekeeper	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - claiming part of the year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - other	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse D/Housekeeper with Dependants	no.	795,585	758,580	678,045	591,150	599,845
	\$	721,626,000	647,912,000	622,753,000	524,591,000	529,000,000
Spouse D/Housekeeper Without Dependants	no.	436,340	432,210	442,015	431,270	405,540
	\$	266,367,000	261,840,000	261,406,000	274,008,000	257,000,000
Spouse/D/H With or Without Dependants	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total Spouse D/Housekeeper	no.	n.a.	n.a.	1,120,065	1,022,420	1,005,385
	\$	n.a.	n.a.	884,159,000	799,000,000	785,000,000
Spouse or child-housekeeper's separate net income <sup>11</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Child-housekeeper's adjusted taxable income <sup>11</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Senior Australians tax offset <sup>12</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Pension income tax offset <sup>12</sup>	no.	n.a.	n.a.	326,935	354,290	380,655
	\$	n.a.	n.a.	53,257,000	61,000,000	63,000,000



# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1988-89 <sup>27</sup>	1989-90 <sup>27</sup>	1990-91 <sup>27</sup>	1991-92 <sup>27</sup>	1992-93 <sup>27</sup>
Tax losses of earlier income years non-primary production losses carried forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses of earlier income years primary production losses claimed this income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses of earlier income years non-primary production losses claimed this income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax losses of earlier years claimed (deducted)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Current year tax losses carried forward	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Tax Offsets</b>						
Spouse tax offset – dependent child	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset – received HCCA or BPA	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - housekeeper	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - claiming part of the year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - other	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse D/Housekeeper with Dependants	no.	446,065	423,795	459,200	n.a.	654,785
	\$	452,000,000	502,000,000	587,000,000	n.a.	780,000,000
Spouse D/Housekeeper Without Dependants	no.	141,050	139,550	154,840	n.a.	456,400
	\$	117,000,000	140,000,000	167,000,000	n.a.	396,000,000
Spouse/D/H With or Without Dependants	no.	348,015	387,920	423,645	n.a.	n.a.
	\$	158,000,000	210,000,000	250,000,000	n.a.	n.a.
Total Spouse D/Housekeeper	no.	935,130	951,265	1,037,685	1,097,780	1,111,185
	\$	727,000,000	852,000,000	1,005,000,000	1,134,000,000	1,177,000,000
Spouse or child-housekeeper's separate net income <sup>11</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Child-housekeeper's adjusted taxable income <sup>11</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Senior Australians tax offset <sup>12</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Pension income tax offset <sup>12</sup>	no.	525,775	541,430	572,250	589,655	577,190
	\$	167,000,000	267,000,000	400,000,000	402,000,000	411,000,000

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
Tax losses of earlier income years non-primary production losses carried forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses of earlier income years primary production losses claimed this income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses of earlier income years non-primary production losses claimed this income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax losses of earlier years claimed (deducted)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Current year tax losses carried forward	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Tax Offsets</b>						
Spouse tax offset – dependent child	no.	n.a.	n.a.	111,195	110,145	110,330
	\$	n.a.	n.a.	112,284,748	111,361,028	113,501,891
Spouse tax offset – received HCCA or BPA	no.	n.a.	n.a.	48,495	37,255	32,350
	\$	n.a.	n.a.	23,343,376	18,091,428	14,837,432
Spouse tax offset - housekeeper	no.	n.a.	n.a.	5,615	3,905	6,420
	\$	n.a.	n.a.	5,790,933	4,079,841	6,646,855
Spouse tax offset - claiming part of the year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - other	no.	n.a.	n.a.	319,450	307,735	306,865
	\$	n.a.	n.a.	289,035,549	291,942,601	n.a.
Spouse tax offset	no.	n.a.	947,930	491,840	468,785	469,340
	\$	n.a.	615,000,000	433,138,091	429,700,838	437,020,491
Spouse D/Housekeeper with Dependants	no.	656,150	n.a.	n.a.	n.a.	n.a.
	\$	783,000,000	n.a.	n.a.	n.a.	n.a.
Spouse D/Housekeeper Without Dependants	no.	426,560	n.a.	n.a.	n.a.	n.a.
	\$	374,000,000	n.a.	n.a.	n.a.	n.a.
Spouse/D/H With or Without Dependants	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total Spouse D/Housekeeper	no.	1,082,715	n.a.	n.a.	n.a.	n.a.
	\$	1,157,000,000	n.a.	n.a.	n.a.	n.a.
Spouse or child-housekeeper's separate net income <sup>11</sup>	no.	n.a.	n.a.	n.a.	378,450	n.a.
	\$	n.a.	n.a.	n.a.	1,514,276,118	n.a.
Child-housekeeper's adjusted taxable income <sup>11</sup>	no.	n.a.	n.a.	n.a.	n.a.	18,150
	\$	n.a.	n.a.	n.a.	n.a.	265,738,866
Senior Australians tax offset <sup>12</sup>	no.	n.a.	n.a.	n.a.	27,775	35,840
	\$	n.a.	n.a.	n.a.	9,661,135	28,663,152
Pension income tax offset <sup>12</sup>	no.	600,660	618,760	702,460	748,670	677,915
	\$	479,000,000	478,000,000	594,017,470	675,515,266	610,994,687

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
Tax losses of earlier income years non-primary production losses carried forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses of earlier income years primary production losses claimed this income year	no.	n.a.	n.a.	50,135	42,505	32,820
	\$	n.a.	n.a.	2,151,769,419	1,899,651,113	1,468,744,103
Tax losses of earlier income years non-primary production losses claimed this income year	no.	n.a.	n.a.	67,485	79,465	80,730
	\$	n.a.	n.a.	1,716,508,278	1,821,043,014	1,756,492,058
Total tax losses of earlier years claimed (deducted)	no.	n.a.	73,310	80,500	87,185	80,195
	\$	n.a.	842,156,636	1,084,818,986	1,127,033,851	991,831,902
Current year tax losses carried forward	no.	n.a.	n.a.	155,680	149,245	163,490
	\$	n.a.	n.a.	4,304,026,914	4,012,372,137	4,133,644,162
<b>Tax Offsets</b>						
Spouse tax offset – dependent child	no.	113,290	n.a.	n.a.	n.a.	n.a.
	\$	120,390,512	n.a.	n.a.	n.a.	n.a.
Spouse tax offset – received HCCA or BPA	no.	30,490	n.a.	n.a.	n.a.	n.a.
	\$	14,757,816	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - housekeeper	no.	5,250	5,705	12,210	7,060	6,420
	\$	5,451,190	6,159,619	14,566,625	8,971,280	8,537,489
Spouse tax offset - claiming part of the year	no.	n.a.	4,445	7,840	4,685	4,490
	\$	n.a.	4,691,471	9,315,136	5,895,315	5,848,519
Spouse tax offset - other	no.	319,585	n.a.	341,535	340,780	341,005
	\$	295,285,389	n.a.	349,333,814	368,621,541	384,494,429
Spouse tax offset	no.	469,625	476,545	361,585	352,525	351,915
	\$	446,460,345	467,287,198	373,215,575	383,488,136	398,880,437
Spouse D/Housekeeper with Dependants	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse D/Housekeeper Without Dependants	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse/D/H With or Without Dependants	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total Spouse D/Housekeeper	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse or child-housekeeper's separate net income <sup>11</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Child-housekeeper's adjusted taxable income <sup>11</sup>	no.	11,760	6,985	5,285	3,630	3,185
	\$	99,419,619	25,259,213	65,540,297	71,366,859	117,800,973
Senior Australians tax offset <sup>12</sup>	no.	40,610	48,680	305,015	609,220	618,645
	\$	34,259,696	43,218,023	517,019,688	1,171,674,399	1,168,996,585
Pension income tax offset <sup>12</sup>	no.	651,430	662,225	564,155	257,610	270,385
	\$	604,572,460	657,311,333	1,012,548,947	343,522,133	382,340,548

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
Tax losses of earlier income years non-primary production losses carried forward from earlier income years	no.	n.a.	106,730	123,070	142,290	153,345
	\$	n.a.	2,733,760,649	3,456,942,317	3,824,563,515	4,348,112,434
Tax losses of earlier income years primary production losses claimed this income year	no.	38,860	24,425	21,480	21,620	27,550
	\$	1,584,625,144	487,192,508	429,331,953	442,276,969	575,508,485
Tax losses of earlier income years non-primary production losses claimed this income year	no.	85,945	62,825	64,465	73,600	76,400
	\$	1,796,546,884	688,407,065	788,160,840	917,009,490	968,637,362
Total tax losses of earlier years claimed (deducted)	no.	90,485	86,075	84,755	93,915	102,420
	\$	1,143,097,494	1,173,807,715	1,217,492,743	1,359,286,442	1,544,145,817
Current year tax losses carried forward	no.	166,180	154,545	162,835	168,280	168,770
	\$	4,200,449,610	2,255,253,677	2,548,816,081	2,917,557,115	3,361,555,698
<b>Tax Offsets</b>						
Spouse tax offset – dependent child	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset – received HCCA or BPA	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse tax offset - housekeeper	no.	7,075	8,035	9,380	11,415	12,165
	\$	9,744,535	11,230,218	13,566,029	17,386,988	18,878,997
Spouse tax offset - claiming part of the year	no.	4,180	3,855	3,885	3,575	1,845
	\$	5,786,986	5,545,640	5,681,867	5,259,917	3,024,420
Spouse tax offset - other	no.	341,630	342,980	352,545	351,300	384,240
	\$	398,983,148	416,438,433	443,404,688	457,822,221	617,548,309
Spouse tax offset	no.	352,885	354,870	365,810	366,290	398,250
	\$	414,514,669	433,214,291	462,652,584	480,469,126	639,451,726
Spouse D/Housekeeper with Dependants	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse D/Housekeeper Without Dependants	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse/D/H With or Without Dependants	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total Spouse D/Housekeeper	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse or child-housekeeper's separate net income <sup>11</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Child-housekeeper's adjusted taxable income <sup>11</sup>	no.	2,600	2,645	2,690	2,840	4,625
	\$	68,906,674	28,774,171	51,310,499	51,327,344	40,348,077
Senior Australians tax offset <sup>12</sup>	no.	594,750	611,150	602,160	641,840	666,730
	\$	1,085,404,078	1,073,996,657	1,075,588,643	1,149,857,686	1,259,773,605
Pension income tax offset <sup>12</sup>	no.	298,035	305,700	327,500	318,070	311,775
	\$	453,018,910	510,690,478	488,209,731	494,190,522	508,810,491

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2008-09 <sup>2</sup>	2009-10 <sup>1</sup>
Tax losses of earlier income years non-primary production losses carried forward from earlier income years	no.	159,095	140,945
	\$	5,108,831,800	5,406,026,826
Tax losses of earlier income years primary production losses claimed this income year	no.	23,390	22,260
	\$	554,328,887	479,394,218
Tax losses of earlier income years non-primary production losses claimed this income year	no.	78,505	75,105
	\$	1,050,786,246	1,185,250,133
Total tax losses of earlier years claimed (deducted)	no.	100,295	95,685
	\$	1,605,115,129	1,664,644,351
Current year tax losses carried forward	no.	84,955	n.a.
	\$	1,342,615,043	n.a.
<b>Tax Offsets</b>			
Spouse tax offset – dependent child	no.	n.a.	n.a.
	\$	n.a.	n.a.
Spouse tax offset – received HCCA or BPA	no.	n.a.	n.a.
	\$	n.a.	n.a.
Spouse tax offset - housekeeper	no.	11,470	8,885
	\$	17,951,584	14,424,501
Spouse tax offset - claiming part of the year	no.	1,250	1,200
	\$	2,097,489	1,882,987
Spouse tax offset - other	no.	367,750	362,890
	\$	612,015,254	616,969,581
Spouse tax offset	no.	380,470	372,975
	\$	632,064,327	633,277,069
Spouse D/Housekeeper with Dependants	no.	n.a.	n.a.
	\$	n.a.	n.a.
Spouse D/Housekeeper Without Dependants	no.	n.a.	n.a.
	\$	n.a.	n.a.
Spouse/D/H With or Without Dependants	no.	n.a.	n.a.
	\$	n.a.	n.a.
Total Spouse D/Housekeeper	no.	n.a.	n.a.
	\$	n.a.	n.a.
Spouse or child-housekeeper's separate net income <sup>11</sup>	no.	n.a.	n.a.
	\$	n.a.	n.a.
Child-housekeeper's adjusted taxable income <sup>11</sup>	no.	3,960	2,660
	\$	46,870,804	11,843,019
Senior Australians tax offset <sup>12</sup>	no.	626,715	625,450
	\$	901,146,797	915,788,690
Pension income tax offset <sup>12</sup>	no.	274,760	252,370
	\$	367,002,264	377,928,366

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1978-79 <sup>27</sup>	1979-80 <sup>27</sup>	1980-81 <sup>27</sup>	1981-82 <sup>27</sup>	1982-83 <sup>27</sup>
Australian superannuation income stream tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Private health insurance tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of primary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of secondary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Adjustments</b>						
Under 18 excepted net income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse separate net income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
income from investment, partnerships and other sources	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
income from employment and business	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
deductions from business income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Income tests</b>						
Total reportable fringe benefits amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Reportable employer superannuation contributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax-free government pensions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Target foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net financial investment loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net rental property loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Child support you paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Supplementary section</b>						
<b>Income</b>						
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1983-84 <sup>27</sup>	1984-85 <sup>27</sup>	1985-86 <sup>27</sup>	1986-87 <sup>27</sup>	1987-88 <sup>27</sup>
Australian superannuation income stream tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Private health insurance tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of primary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of secondary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Adjustments</b>						
Under 18 excepted net income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse separate net income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
income from investment, partnerships and other sources	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
income from employment and business	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
deductions from business income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Income tests</b>						
Total reportable fringe benefits amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Reportable employer superannuation contributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax-free government pensions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Target foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net financial investment loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net rental property loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Child support you paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Supplementary section</b>						
<b>Income</b>						
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1988-89<sup>27</sup></b>	<b>1989-90<sup>27</sup></b>	<b>1990-91<sup>27</sup></b>	<b>1991-92<sup>27</sup></b>	<b>1992-93<sup>27</sup></b>
Australian superannuation income stream tax offset	no.	n.a.	n.a.	297,765	164,105	821,450
	\$	n.a.	n.a.	62,000,000	34,000,000	55,000,000
Private health insurance tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of primary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of secondary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Adjustments</b>						
Under 18 excepted net income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Spouse separate net income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
income from investment, partnerships and other sources	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
income from employment and business	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
deductions from business income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Income tests</b>						
Total reportable fringe benefits amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Reportable employer superannuation contributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax-free government pensions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Target foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net financial investment loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net rental property loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Child support you paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Supplementary section</b>						
<b>Income</b>						
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.



## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
Australian superannuation income stream tax offset	no.	672,390	548,360	573,585	542,165	516,110
	\$	44,000,000	35,000,000	241,577,947	357,522,704	376,373,756
Private health insurance tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of primary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of secondary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Adjustments</b>						
Under 18 excepted net income	no.	n.a.	n.a.	n.a.	85,430	125,730
	\$	n.a.	n.a.	n.a.	595,697,484	673,626,442
Spouse separate net income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	7,104,870,209
income from investment, partnerships and other sources	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
income from employment and business	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
deductions from business income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Income tests</b>						
Total reportable fringe benefits amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Reportable employer superannuation contributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax-free government pensions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Target foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net financial investment loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net rental property loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Child support you paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Supplementary section</b>						
<b>Income</b>						
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - primary production	no.	n.a.	n.a.	n.a.	n.a.	17,935
	\$	n.a.	n.a.	n.a.	n.a.	56,943,341

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
Australian superannuation income stream tax offset	no.	511,965	474,785	443,525	438,275	417,850
	\$	428,243,696	495,190,055	560,992,595	614,400,924	648,266,218
Private health insurance tax offset	no.	n.a.	534,720	453,575	398,870	360,140
	\$	n.a.	201,442,479	185,303,477	170,376,052	170,766,654
Education tax refund	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of primary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of secondary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Adjustments</b>						
Under 18 excepted net income	no.	172,745	184,585	193,390	183,865	200,920
	\$	928,393,968	1,134,972,583	1,149,889,698	1,072,007,481	1,170,654,719
Spouse separate net income	no.	652,080	585,970	425,595	403,915	483,685
	\$	7,587,554,009	7,620,921,866	6,243,812,521	6,276,543,438	8,463,631,662
income from investment, partnerships and other sources	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
income from employment and business	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
deductions from business income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Income tests</b>						
Total reportable fringe benefits amount	no.	n.a.	448,395	469,035	500,065	545,055
	\$	n.a.	5,476,706,279	5,929,182,921	5,703,191,038	6,549,941,124
Reportable employer superannuation contributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax-free government pensions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Target foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net financial investment loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net rental property loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Child support you paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Supplementary section</b>						
<b>Income</b>						
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - primary production	no.	18,130	17,315	14,960	15,215	15,190
	\$	60,945,354	59,702,321	50,738,725	58,021,988	55,228,489

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
Australian superannuation income stream tax offset	no.	341,030	377,335	416,805	452,210	230,385
	\$	697,368,882	829,872,290	1,015,563,999	1,221,489,411	588,880,289
Private health insurance tax offset	no.	321,830	295,955	283,770	273,325	260,620
	\$	169,680,575	174,839,300	182,465,499	180,699,870	179,468,716
Education tax refund	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of primary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Education tax refund - number of secondary school students	no.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Adjustments</b>						
Under 18 excepted net income	no.	211,085	223,080	226,860	232,500	261,575
	\$	1,218,101,915	1,504,798,758	1,596,351,854	1,672,099,577	1,822,033,871
Spouse separate net income	no.	495,860	527,080	634,500	645,280	645,040
	\$	9,666,956,955	11,561,491,721	16,944,148,267	18,273,905,012	18,748,909,196
income from investment, partnerships and other sources	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
income from employment and business	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
deductions from business income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Income tests</b>						
Total reportable fringe benefits amount	no.	610,490	674,765	717,580	782,915	697,090
	\$	7,681,367,660	9,256,425,965	9,890,788,376	10,539,167,705	11,037,847,497
Reportable employer superannuation contributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax-free government pensions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Target foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net financial investment loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net rental property loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Child support you paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Supplementary section</b>						
<b>Income</b>						
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - primary production	no.	14,295	14,470	15,745	15,765	15,075
	\$	55,679,185	51,003,587	53,816,855	55,021,694	55,209,046

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2008-09 <sup>2</sup>	2009-10 <sup>1</sup>
Australian superannuation income stream tax offset	no.	237,985	236,100
	\$	608,757,879	586,937,008
Private health insurance tax offset	no.	259,405	269,630
	\$	182,550,323	189,634,799
Education tax refund	no.	1,037,630	1,067,765
	\$	635,242,092	670,563,825
Education tax refund - number of primary school students	no.	1,006,730	1,033,295
Education tax refund - number of secondary school students	no.	864,495	885,395
<b>Adjustments</b>			
Under 18 excepted net income	no.	179,375	151,830
	\$	1,429,810,140	1,100,384,255
Spouse separate net income	no.	626,485	20
	\$	18,268,809,774	434,873
income from investment, partnerships and other sources	no.	n.a.	71,440
	\$	n.a.	556,728,039
income from employment and business	no.	n.a.	34,260
	\$	n.a.	786,864,402
deductions from business income	no.	n.a.	10,740
	\$	n.a.	108,013,017
<b>Income tests</b>			
Total reportable fringe benefits amount	no.	718,555	727,120
	\$	11,696,601,731	11,815,013,941
Reportable employer superannuation contributions	no.	n.a.	1,169,505
	\$	n.a.	11,111,325,528
Tax-free government pensions	no.	n.a.	76,340
	\$	n.a.	816,798,962
Target foreign income	no.	n.a.	10,820
	\$	n.a.	360,876,168
Net financial investment loss	no.	n.a.	124,570
	\$	n.a.	857,597,781
Net rental property loss	no.	n.a.	918,910
	\$	n.a.	8,550,001,790
Child support you paid	no.	n.a.	90,310
	\$	n.a.	539,062,837
<b>Supplementary section</b>			
<b>Income</b>			
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - primary production	no.	14,545	13,410
	\$	53,863,412	49,691,052

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1978-79 <sup>27</sup>	1979-80 <sup>27</sup>	1980-81 <sup>27</sup>	1981-82 <sup>27</sup>	1982-83 <sup>27</sup>
Other deductions relating to distribution - partnerships and trusts - primary production <sup>13</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net primary production distribution - partnerships and trusts	no.	275,670	353,240	364,295	365,675	355,120
	\$	1,475,219,000	2,027,416,000	1,701,948,000	1,388,910,000	366,007,000
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions relating to distribution - partnerships and trusts - non-primary production <sup>13</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net non-primary production distribution - partnerships and trusts	no.	884,390	1,047,915	1,128,755	1,168,685	1,217,535
	\$	3,935,344,000	4,999,382,000	5,820,810,000	6,289,912,000	6,533,663,000
Total net partnership and trust distribution	no.	n.a.	n.a.	1,299,935	1,328,695	1,373,650
	\$	5,410,563,000	7,026,798,000	7,522,759,000	7,678,822,000	7,009,581,000
Total partnership & trust deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credit for tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of franking credit from franked dividends <sup>14</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total franking credits (also called Total imputation credits) <sup>7,15</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credit for tax file number amounts withheld from interest, dividends, and unit trust distributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credit for tax paid by trustee	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credit for amounts withheld from foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of National rental affordability scheme tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for PAYG instalments raised	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Personal services income tax withheld - voluntary agreement	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1983-84 <sup>27</sup>	1984-85 <sup>27</sup>	1985-86 <sup>27</sup>	1986-87 <sup>27</sup>	1987-88 <sup>27</sup>
Other deductions relating to distribution - partnerships and trusts - primary production <sup>13</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net primary production distribution - partnerships and trusts	no.	353,745	355,200	359,510	341,030	357,425
	\$	1,210,381,000	874,644,000	779,526,000	1,502,000,000	2,619,000,000
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions relating to distribution - partnerships and trusts - non-primary production <sup>13</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net non-primary production distribution - partnerships and trusts	no.	1,262,350	1,221,970	1,316,610	1,319,095	1,391,280
	\$	7,567,017,000	7,742,128,000	9,468,457,000	10,548,000,000	12,163,000,000
Total net partnership and trust distribution	no.	1,406,120	1,373,330	1,462,100	1,447,175	1,517,215
	\$	8,777,398,000	8,616,771,000	10,248,000,000	12,050,000,000	14,782,000,000
Total partnership & trust deductions	no.	161,085	n.a.	n.a.	n.a.	n.a.
	\$	336,552,000	n.a.	n.a.	n.a.	n.a.
Share of credit for tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of franking credit from franked dividends <sup>14</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total franking credits (also called Total imputation credits) <sup>7,15</sup>	no.	n.a.	n.a.	n.a.	n.a.	561,390
	\$	n.a.	n.a.	n.a.	n.a.	1,332,000,000
Share of credit for tax file number amounts withheld from interest, dividends, and unit trust distributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credit for tax paid by trustee	no.	n.a.	n.a.	11,065	9,725	3,740
	\$	n.a.	n.a.	102,000,000	88,000,000	30,000,000
Share of credit for amounts withheld from foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of National rental affordability scheme tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for PAYG instalments raised	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Personal services income tax withheld - voluntary agreement	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1988-89<sup>27</sup></b>	<b>1989-90<sup>27</sup></b>	<b>1990-91<sup>27</sup></b>	<b>1991-92<sup>27</sup></b>	<b>1992-93<sup>27</sup></b>
Other deductions relating to distribution - partnerships and trusts - primary production <sup>13</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net primary production distribution - partnerships and trusts	no.	368,005	394,405	379,540	380,525	385,520
	\$	3,064,000,000	2,851,000,000	736,000,000	816,000,000	1,643,000,000
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions relating to distribution - partnerships and trusts - non-primary production <sup>13</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net non-primary production distribution - partnerships and trusts	no.	1,480,055	1,470,830	1,468,075	1,502,580	1,545,585
	\$	14,644,000,000	13,931,000,000	13,170,000,000	13,044,000,000	13,818,000,000
Total net partnership and trust distribution	no.	1,605,625	1,616,550	1,604,040	1,634,920	1,680,705
	\$	17,708,000,000	16,782,000,000	13,906,000,000	13,860,000,000	15,460,000,000
Total partnership & trust deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credit for tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of franking credit from franked dividends <sup>14</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total franking credits (also called Total imputation credits) <sup>7,15</sup>	no.	716,170	714,175	757,225	837,670	926,045
	\$	3,800,000,000	1,442,000,000	1,581,000,000	1,493,000,000	1,724,000,000
Share of credit for tax file number amounts withheld from interest, dividends, and unit trust distributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credit for tax paid by trustee	no.	3,150	n.a.	975	930	840
	\$	22,000,000	n.a.	6,000,000	5,000,000	4,000,000
Share of credit for amounts withheld from foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of National rental affordability scheme tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for PAYG instalments raised	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Personal services income tax withheld - voluntary agreement	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
Other deductions relating to distribution - partnerships and trusts - primary production <sup>13</sup>	no.	n.a.	n.a.	n.a.	n.a.	77,235
	\$	n.a.	n.a.	n.a.	n.a.	239,467,092
Net primary production distribution - partnerships and trusts	no.	384,340	364,300	374,265	387,825	373,275
	\$	1,893,000,000	1,995,000,000	2,330,971,138	1,943,755,574	1,738,398,791
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	2,935
	\$	n.a.	n.a.	n.a.	n.a.	9,851,521
Other deductions relating to distribution - partnerships and trusts - non-primary production <sup>13</sup>	no.	n.a.	n.a.	n.a.	n.a.	226,120
	\$	n.a.	n.a.	n.a.	n.a.	836,037,627
Net non-primary production distribution - partnerships and trusts	no.	1,622,830	1,650,430	1,757,290	1,812,960	1,888,830
	\$	14,883,000,000	16,539,000,000	16,845,186,923	17,550,393,336	18,982,494,823
Total net partnership and trust distribution	no.	1,749,250	1,764,525	1,870,190	1,937,840	2,003,105
	\$	16,774,000,000	18,534,000,000	19,176,158,061	19,494,148,910	20,720,893,614
Total partnership & trust deductions	no.	n.a.	n.a.	261,270	285,535	313,360
	\$	n.a.	n.a.	1,052,929,672	1,053,192,433	1,142,299,581
Share of credit for tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of franking credit from franked dividends <sup>14</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total franking credits (also called Total imputation credits) <sup>7,15</sup>	no.	1,095,990	1,195,015	1,350,500	1,602,205	2,280,430
	\$	2,045,000,000	2,839,000,000	3,285,583,411	3,445,313,123	4,009,680,224
Share of credit for tax file number amounts withheld from interest, dividends, and unit trust distributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credit for tax paid by trustee	no.	3,790	3,025	3,225	5,575	4,450
	\$	7,000,000	7,000,000	5,540,256	10,702,979	9,019,566
Share of credit for amounts withheld from foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of National rental affordability scheme tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for PAYG instalments raised	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Personal services income tax withheld - voluntary agreement	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.



# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
Other deductions relating to distribution - partnerships and trusts - primary production <sup>13</sup>						
	no.	73,450	69,875	66,600	96,470	77,605
	\$	228,922,916	233,930,186	231,377,625	283,512,535	256,608,817
Net primary production distribution - partnerships and trusts						
	no.	356,500	347,400	334,555	325,005	315,135
	\$	4,610,767,440	881,183,425	2,772,718,122	4,431,447,759	2,453,632,579
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - non-primary production						
	no.	1,815	1,875	1,690	1,460	1,420
	\$	4,548,526	5,006,888	5,307,309	4,386,783	4,764,681
Other deductions relating to distribution - partnerships and trusts - non-primary production <sup>13</sup>						
	no.	255,455	288,840	324,700	360,660	357,145
	\$	924,521,992	1,054,305,448	1,187,666,364	1,260,108,950	1,334,648,986
Net non-primary production distribution - partnerships and trusts						
	no.	1,954,510	2,048,720	2,163,450	2,121,835	2,097,645
	\$	22,260,899,184	22,780,264,396	22,179,582,953	22,353,754,558	24,508,973,536
Total net partnership and trust distribution						
	no.	2,063,850	2,157,115	2,258,780	2,213,845	2,189,640
	\$	26,871,666,624	23,661,447,821	24,952,301,075	26,785,202,317	26,962,606,115
Total partnership & trust deductions						
	no.	338,010	367,400	397,955	459,830	439,890
	\$	1,218,938,788	1,352,944,843	1,475,090,023	1,606,030,256	1,651,250,973
Share of credit for tax withheld where Australian business number not quoted						
	no.	n.a.	n.a.	6,145	4,875	4,495
	\$	n.a.	n.a.	8,015,112	3,795,865	6,110,949
Share of franking credit from franked dividends <sup>14</sup>						
	no.	n.a.	798,660	932,515	1,000,255	986,710
	\$	n.a.	1,253,695,714	1,464,902,932	1,053,483,429	1,291,821,929
Total franking credits (also called Total imputation credits) <sup>7,15</sup>						
	no.	2,733,110	2,994,020	3,638,120	3,634,145	3,562,370
	\$	4,421,926,499	5,151,256,753	6,148,851,800	4,591,154,328	5,472,475,141
Share of credit for tax file number amounts withheld from interest, dividends, and unit trust distributions						
	no.	n.a.	77,730	76,485	66,330	65,645
	\$	n.a.	24,807,805	24,214,993	20,208,653	22,584,354
Share of credit for tax paid by trustee						
	no.	4,810	4,265	4,840	3,045	2,630
	\$	9,887,825	9,188,255	8,685,869	8,408,614	7,222,044
Share of credit for amounts withheld from foreign resident withholding						
	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of National rental affordability scheme tax offset						
	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for PAYG instalments raised						
	no.	n.a.	n.a.	1,462,785	1,412,990	1,327,915
	\$	n.a.	n.a.	7,471,821,714	8,890,081,252	9,775,656,913
Personal services income tax withheld - voluntary agreement						
	no.	n.a.	n.a.	6,900	7,315	7,670
	\$	n.a.	n.a.	28,309,029	31,992,830	39,205,549

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2003–04<sup>2</sup></b>	<b>2004–05<sup>2</sup></b>	<b>2005–06<sup>2</sup></b>	<b>2006–07<sup>2</sup></b>	<b>2007–08<sup>2</sup></b>
Other deductions relating to distribution - partnerships and trusts - primary production <sup>13</sup>	no.	74,735	70,905	63,580	59,705	57,245
	\$	262,083,567	272,675,931	261,394,648	265,622,527	275,516,784
Net primary production distribution - partnerships and trusts	no.	305,160	297,480	289,455	280,415	273,800
	\$	1,955,714,785	1,714,386,220	787,119,196	44,365,584	834,464,251
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - non-primary production	no.	1,320	1,355	3,170	3,270	2,940
	\$	4,733,158	5,094,550	8,955,736	10,887,377	10,151,344
Other deductions relating to distribution - partnerships and trusts - non-primary production <sup>13</sup>	no.	369,300	378,765	387,830	413,790	422,560
	\$	1,489,509,834	1,695,228,767	1,966,351,859	2,382,804,821	2,754,991,503
Net non-primary production distribution - partnerships and trusts	no.	2,099,045	2,121,315	2,137,630	2,166,540	2,210,830
	\$	26,696,341,181	28,713,105,143	30,789,919,313	35,356,088,609	38,055,257,186
Total net partnership and trust distribution	no.	2,189,830	2,211,340	2,226,040	2,253,675	2,297,925
	\$	28,652,055,966	30,427,491,363	31,577,038,509	35,400,454,193	38,889,721,437
Total partnership & trust deductions	no.	448,905	455,050	459,325	481,675	487,475
	\$	1,812,005,744	2,024,002,835	2,290,519,098	2,714,336,419	3,095,868,677
Share of credit for tax withheld where Australian business number not quoted	no.	4,395	4,260	4,005	3,740	3,865
	\$	3,128,792	3,060,182	3,888,609	3,774,463	3,915,121
Share of franking credit from franked dividends <sup>14</sup>	no.	951,840	960,700	971,825	985,175	964,895
	\$	1,543,697,692	1,867,052,993	2,155,893,936	2,862,722,729	3,201,534,349
Total franking credits (also called Total imputation credits) <sup>7,15</sup>	no.	3,529,385	3,505,505	3,493,555	3,537,010	3,550,745
	\$	6,455,263,753	7,619,084,679	8,708,136,921	10,919,071,922	11,678,017,898
Share of credit for tax file number amounts withheld from interest, dividends, and unit trust distributions	no.	70,525	71,660	71,445	73,555	83,125
	\$	28,034,599	37,539,119	45,978,750	56,815,838	47,147,945
Share of credit for tax paid by trustee	no.	3,200	3,450	2,865	2,940	3,120
	\$	9,808,534	16,634,047	13,300,888	18,084,729	15,213,908
Share of credit for amounts withheld from foreign resident withholding	no.	n.a.	3,945	3,995	3,960	4,635
	\$	n.a.	1,428,519	1,974,016	2,266,576	23,916,121
Share of National rental affordability scheme tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for PAYG instalments raised	no.	1,370,260	1,431,270	1,465,515	1,446,315	1,426,925
	\$	10,985,003,304	12,043,165,171	12,875,525,243	12,816,740,730	13,543,440,427
Personal services income tax withheld - voluntary agreement	no.	7,860	7,925	6,750	6,220	5,905
	\$	42,522,201	46,478,242	45,143,853	43,852,142	41,206,455

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2008–09 <sup>2</sup>	2009–10 <sup>1</sup>
Other deductions relating to distribution - partnerships and trusts - primary production <sup>13</sup>	no.	52,565	47,815
	\$	261,619,030	243,406,016
Net primary production distribution - partnerships and trusts	no.	259,970	247,655
	\$	444,570,652	-126,808,469
Landcare operations and deduction for decline in value of water facility - partnerships and trusts - non-primary production	no.	2,580	2,220
	\$	8,043,444	6,976,161
Other deductions relating to distribution - partnerships and trusts - non-primary production <sup>13</sup>	no.	397,595	376,515
	\$	2,345,556,723	2,116,873,165
Net non-primary production distribution - partnerships and trusts	no.	2,073,685	1,964,615
	\$	38,322,490,643	38,590,754,259
Total net partnership and trust distribution	no.	2,160,300	2,053,085
	\$	38,767,061,295	38,463,945,790
Total partnership & trust deductions	no.	457,685	431,200
	\$	2,669,082,609	2,416,946,394
Share of credit for tax withheld where Australian business number not quoted	no.	3,030	2,765
	\$	3,925,348	4,304,733
Share of franking credit from franked dividends <sup>14</sup>	no.	883,215	822,740
	\$	3,363,430,837	3,295,554,262
Total franking credits (also called Total imputation credits) <sup>7,15</sup>	no.	3,485,950	3,362,715
	\$	11,950,316,550	10,918,377,985
Share of credit for tax file number amounts withheld from interest, dividends, and unit trust distributions	no.	66,490	60,280
	\$	31,049,438	22,617,459
Share of credit for tax paid by trustee	no.	2,955	6,545
	\$	20,283,868	22,590,914
Share of credit for amounts withheld from foreign resident withholding	no.	4,445	2,800
	\$	2,093,382	2,160,403
Share of National rental affordability scheme tax offset	no.	185	270
	\$	148,026	603,490
Credit for PAYG instalments raised	no.	1,361,955	1,237,080
	\$	13,437,081,543	13,101,909,197
Personal services income tax withheld - voluntary agreement	no.	5,065	4,485
	\$	37,420,067	33,343,564

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1978-79 <sup>27</sup>	1979-80 <sup>27</sup>	1980-81 <sup>27</sup>	1981-82 <sup>27</sup>	1982-83 <sup>27</sup>
Personal services income tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Personal services income tax withheld - labour hire or other specified payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - voluntary agreement	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - labour hire or other specified payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of deferred non-commercial business losses from partnerships	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of deferred non-commercial business losses from sole trader activities	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total deferred losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net farm management withdrawals	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net farm management deposits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Drought investment allowance <sup>16</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Profit (or loss) from sale of real estate, shares etc.	no.	9,645	23,580	29,010	20,210	53,415
	\$	11,199,000	59,225,000	55,005,000	-377,000	123,780,000
Net capital gain	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Estimated net tax on capital gains (including medicare levy) <sup>17</sup>	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total current year capital gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net capital losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital losses applied	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1983-84 <sup>27</sup>	1984-85 <sup>27</sup>	1985-86 <sup>27</sup>	1986-87 <sup>27</sup>	1987-88 <sup>27</sup>
Personal services income tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Personal services income tax withheld - labour hire or other specified payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - voluntary agreement	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - labour hire or other specified payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of deferred non-commercial business losses from partnerships	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of deferred non-commercial business losses from sole trader activities	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total deferred losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net farm management withdrawals	no.	n.a.	n.a.	1,975	965	650
	\$	n.a.	n.a.	20,000,000	11,000,000	8,000,000
Net farm management deposits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Drought investment allowance <sup>16</sup>	no.	n.a.	n.a.	3,880	460	n.a.
	\$	n.a.	n.a.	13,000,000	3,000,000	n.a.
Profit (or loss) from sale of real estate, shares etc.	no.	28,230	27,865	36,435	n.a.	n.a.
	\$	24,899,000	26,571,000	76,900,000	298,452,000	n.a.
Net capital gain	no.	n.a.	n.a.	n.a.	25,165	72,210
	\$	n.a.	n.a.	n.a.	103,000,000	350,000,000
Estimated net tax on capital gains (including medicare levy) <sup>17</sup>	\$	n.a.	n.a.	n.a.	43,000,000	126,000,000
Total current year capital gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net capital losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital losses applied	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1988-89 <sup>27</sup>	1989-90 <sup>27</sup>	1990-91 <sup>27</sup>	1991-92 <sup>27</sup>	1992-93 <sup>27</sup>
Personal services income tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Personal services income tax withheld - labour hire or other specified payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - voluntary agreement	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - labour hire or other specified payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of deferred non-commercial business losses from partnerships	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of deferred non-commercial business losses from sole trader activities	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total deferred losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net farm management withdrawals	no.	315	n.a.	655	1,360	950
	\$	3,000,000	n.a.	8,000,000	21,000,000	14,000,000
Net farm management deposits	no.	n.a.	n.a.	n.a.	855	1,570
	\$	n.a.	n.a.	n.a.	18,000,000	33,000,000
Drought investment allowance <sup>16</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Profit (or loss) from sale of real estate, shares etc.	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net capital gain	no.	151,470	175,780	160,210	202,250	251,035
	\$	970,000,000	951,000,000	735,000,000	918,000,000	1,131,000,000
Estimated net tax on capital gains (including medicare levy) <sup>17</sup>	\$	306,000,000	240,000,000	174,000,000	244,000,000	258,766,439
Total current year capital gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net capital losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital losses applied	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
Personal services income tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Personal services income tax withheld - labour hire or other specified payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - voluntary agreement	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld where Australian business number not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - labour hire or other specified payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of deferred non-commercial business losses from partnerships	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of deferred non-commercial business losses from sole trader activities	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total deferred losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net farm management withdrawals	no.	910	1,215	1,080	1,590	2,000
	\$	13,000,000	19,000,000	17,344,718	28,176,189	39,650,276
Net farm management deposits	no.	1,780	2,390	4,930	4,190	4,770
	\$	38,000,000	55,000,000	117,336,143	90,754,282	115,957,901
Drought investment allowance <sup>16</sup>	no.	13,425	1,680	665	580	470
	\$	31,000,000	8,000,000	3,931,447	6,034,607	2,388,493
Profit (or loss) from sale of real estate, shares etc.	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net capital gain	no.	414,630	332,525	441,800	695,455	855,740
	\$	2,440,000,000	1,656,000,000	2,311,565,029	3,282,635,607	5,147,334,900
Estimated net tax on capital gains (including medicare levy) <sup>17</sup>	\$	562,569,559	365,350,699	516,176,843	762,083,183	1,201,330,646
Total current year capital gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net capital losses carried forward to later income years	no.	n.a.	n.a.	169,040	216,680	268,265
	\$	n.a.	n.a.	2,000,002,046	2,733,144,354	3,499,022,311
Capital losses applied	no.	97,475	88,180	115,170	160,655	n.a.
	\$	567,000,000	417,000,000	613,102,010	651,635,642	n.a.

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
Personal services income tax withheld where Australian business number not quoted	no.	n.a.	n.a.	1,800	1,470	1,350
	\$	n.a.	n.a.	2,779,429	3,030,833	3,188,445
Personal services income tax withheld - labour hire or other specified payments	no.	n.a.	n.a.	9,190	17,660	19,665
	\$	n.a.	n.a.	30,592,384	59,363,154	71,705,908
Net income or loss from business tax withheld - voluntary agreement	no.	n.a.	n.a.	23,915	17,510	13,890
	\$	n.a.	n.a.	123,471,579	99,572,863	84,243,496
Net income or loss from business tax withheld where Australian business number not quoted	no.	n.a.	n.a.	3,185	2,020	1,780
	\$	n.a.	n.a.	4,850,210	4,450,413	3,979,568
Net income or loss from business tax withheld - foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net income or loss from business tax withheld - labour hire or other specified payments	no.	n.a.	n.a.	5,485	4,615	4,590
	\$	n.a.	n.a.	24,487,482	21,963,471	22,499,064
Share of deferred non-commercial business losses from partnerships	no.	n.a.	n.a.	38,980	41,880	43,980
	\$	n.a.	n.a.	156,219,215	177,507,221	217,312,363
Share of deferred non-commercial business losses from sole trader activities	no.	n.a.	n.a.	63,985	78,145	89,990
	\$	n.a.	n.a.	297,281,817	399,473,008	520,526,570
Total deferred losses	no.	n.a.	n.a.	102,290	119,185	133,000
	\$	n.a.	n.a.	453,501,032	576,980,229	737,838,933
Net farm management withdrawals	no.	2,770	3,650	2,675	2,355	9,165
	\$	59,448,502	79,013,534	62,516,224	59,692,751	252,399,002
Net farm management deposits	no.	6,310	6,115	12,380	27,165	18,985
	\$	158,916,709	167,658,225	411,593,479	1,022,239,655	720,930,409
Drought investment allowance <sup>16</sup>	no.	440	225	90	70	n.a.
	\$	3,857,837	766,379	204,814	924,137	n.a.
Profit (or loss) from sale of real estate, shares etc.	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net capital gain	no.	972,620	1,031,175	1,441,125	1,140,830	840,580
	\$	6,171,731,083	6,325,314,900	6,131,267,704	6,837,506,302	7,247,383,925
Estimated net tax on capital gains (including medicare levy) <sup>17</sup>	\$	1,704,997,845	1,811,201,820	1,968,050,729	2,139,423,692	2,314,571,884
Total current year capital gains	no.	n.a.	1,154,970	1,616,905	1,331,010	1,083,260
	\$	n.a.	10,767,733,746	13,064,179,896	15,692,704,245	17,158,109,215
Net capital losses carried forward to later income years	no.	321,960	334,800	391,925	490,435	610,320
	\$	3,972,571,142	4,657,290,779	4,808,237,520	6,022,283,516	7,499,732,529
Capital losses applied	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.



# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
Personal services income tax withheld where Australian business number not quoted	no.	1,275	1,175	1,055	910	850
	\$	2,498,111	2,106,539	2,383,752	1,705,491	1,969,718
Personal services income tax withheld - labour hire or other specified payments	no.	22,685	25,175	27,840	27,325	32,110
	\$	85,649,494	104,047,473	121,944,593	119,894,215	142,058,659
Net income or loss from business tax withheld - voluntary agreement	no.	11,975	11,035	9,865	8,780	8,095
	\$	77,444,435	77,970,737	76,090,147	70,374,083	66,445,890
Net income or loss from business tax withheld where Australian business number not quoted	no.	1,710	1,580	1,350	1,070	1,030
	\$	3,592,166	3,375,667	2,894,562	2,531,603	2,259,419
Net income or loss from business tax withheld - foreign resident withholding	no.	n.a.	165	175	240	335
	\$	n.a.	4,699,354	4,033,683	3,672,162	12,911,397
Net income or loss from business tax withheld - labour hire or other specified payments	no.	4,955	4,825	4,890	4,730	5,600
	\$	24,562,476	26,215,233	28,761,691	26,792,163	30,859,186
Share of deferred non-commercial business losses from partnerships	no.	43,690	44,165	44,395	44,375	41,730
	\$	231,100,390	267,691,122	295,298,637	328,421,045	332,835,462
Share of deferred non-commercial business losses from sole trader activities	no.	98,910	106,020	113,355	117,145	116,810
	\$	620,952,261	731,179,430	829,815,621	944,463,991	1,023,750,842
Total deferred losses	no.	141,620	149,185	156,625	160,425	157,535
	\$	852,052,651	998,870,552	1,125,114,258	1,272,885,036	1,356,586,304
Net farm management withdrawals	no.	12,570	11,485	12,205	12,790	11,350
	\$	384,069,587	333,220,735	381,668,531	430,773,791	452,463,658
Net farm management deposits	no.	14,730	14,540	12,220	11,410	12,920
	\$	463,027,874	488,584,500	404,264,190	490,951,177	570,681,185
Drought investment allowance <sup>16</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Profit (or loss) from sale of real estate, shares etc.	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net capital gain	no.	1,014,565	1,200,660	1,248,545	1,430,065	1,400,855
	\$	10,981,476,028	13,208,972,584	17,297,841,077	26,878,130,527	24,033,952,571
Estimated net tax on capital gains (including medicare levy) <sup>17</sup>	\$	3,585,208,926	4,273,413,176	5,483,349,046	8,082,785,474	7,361,694,543
Total current year capital gains	no.	1,506,670	1,450,705	1,426,670	1,587,475	1,583,285
	\$	25,624,315,011	30,915,500,887	38,884,892,415	58,428,472,093	56,543,587,632
Net capital losses carried forward to later income years	no.	869,170	821,075	707,275	628,950	636,115
	\$	8,130,083,082	8,281,109,103	8,166,708,309	8,094,196,331	9,742,221,733
Capital losses applied	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2008-09 <sup>2</sup>	2009-10 <sup>1</sup>
Personal services income tax withheld where Australian business number not quoted	no.	830	795
	\$	1,667,892	1,876,860
Personal services income tax withheld - labour hire or other specified payments	no.	30,000	37,235
	\$	154,205,860	196,691,313
Net income or loss from business tax withheld - voluntary agreement	no.	6,850	5,840
	\$	60,106,218	50,269,952
Net income or loss from business tax withheld where Australian business number not quoted	no.	985	880
	\$	2,796,488	2,494,750
Net income or loss from business tax withheld - foreign resident withholding	no.	395	410
	\$	10,542,389	6,765,424
Net income or loss from business tax withheld - labour hire or other specified payments	no.	5,155	6,130
	\$	29,634,836	33,784,939
Share of deferred non-commercial business losses from partnerships	no.	40,875	39,970
	\$	355,677,316	447,705,454
Share of deferred non-commercial business losses from sole trader activities	no.	123,995	125,820
	\$	1,134,048,152	1,310,803,893
Total deferred losses	no.	163,850	164,740
	\$	1,489,725,468	1,758,509,347
Net farm management withdrawals	no.	10,835	12,125
	\$	408,854,026	445,689,979
Net farm management deposits	no.	10,205	8,060
	\$	447,055,942	312,619,794
Drought investment allowance <sup>16</sup>	no.	n.a.	n.a.
	\$	n.a.	n.a.
Profit (or loss) from sale of real estate, shares etc.	no.	n.a.	n.a.
	\$	n.a.	n.a.
Net capital gain	no.	537,385	541,900
	\$	10,879,894,982	10,978,659,947
Estimated net tax on capital gains (including medicare levy) <sup>17</sup>	\$	3,181,467,887	3,207,900,417
Total current year capital gains	no.	752,550	777,810
	\$	28,058,725,363	27,846,466,478
Net capital losses carried forward to later income years	no.	869,800	888,670
	\$	18,244,028,225	18,646,370,265
Capital losses applied	no.	n.a.	n.a.
	\$	n.a.	n.a.

# ***Taxation statistics 2009–10***

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1978–79<sup>27</sup></b>	<b>1979–80<sup>27</sup></b>	<b>1980–81<sup>27</sup></b>	<b>1981–82<sup>27</sup></b>	<b>1982–83<sup>27</sup></b>
Total attributed foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign employment income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension or annuity income without an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment and pension or annuity income without an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension or annuity income with an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign rent	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign employment & pension income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment income – payment summary	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt foreign employment income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign income tax credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross rent	no.	274,040	330,065	367,140	398,840	n.a.
	\$	736,666,000	991,812,000	1,188,078,000	1,433,287,000	n.a.
Interest deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital works deductions <sup>18</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other rental deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total rental deductions	no.	315,990	379,330	419,155	460,835	n.a.
	\$	444,904,000	665,273,000	902,158,000	1,170,433,000	n.a.
Net rent - profit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net rent - loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1983-84 <sup>27</sup>	1984-85 <sup>27</sup>	1985-86 <sup>27</sup>	1986-87 <sup>27</sup>	1987-88 <sup>27</sup>
Total attributed foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign employment income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension or annuity income without an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment and pension or annuity income without an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension or annuity income with an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign rent	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign employment & pension income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment income – payment summary	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt foreign employment income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign income tax credits	no.	n.a.	n.a.	n.a.	n.a.	34,285
	\$	n.a.	n.a.	n.a.	n.a.	20,000,000
Gross rent	no.	n.a.	n.a.	504,830	510,810	561,525
	\$	n.a.	n.a.	2,603,485,000	2,870,000,000	3,199,000,000
Interest deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital works deductions <sup>18</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other rental deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total rental deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net rent - profit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net rent - loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# ***Taxation statistics 2009–10***

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1988-89<sup>27</sup></b>	<b>1989-90<sup>27</sup></b>	<b>1990-91<sup>27</sup></b>	<b>1991-92<sup>27</sup></b>	<b>1992-93<sup>27</sup></b>
Total attributed foreign income	no.	n.a.	n.a.	8,835	5,760	8,600
	\$	n.a.	n.a.	12,000,000	8,000,000	26,000,000
Assessable foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign employment income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension or annuity income without an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment and pension or annuity income without an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension or annuity income with an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign rent	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign source income	no.	n.a.	n.a.	n.a.	144,130	186,265
	\$	n.a.	n.a.	n.a.	256,000,000	291,000,000
Foreign employment & pension income	no.	n.a.	n.a.	n.a.	71,740	88,725
	\$	n.a.	n.a.	n.a.	413,000,000	527,000,000
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment income – payment summary	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt foreign employment income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign income tax credits	no.	33,030	82,140	93,865	122,860	162,385
	\$	21,000,000	46,000,000	44,000,000	46,000,000	50,000,000
Gross rent	no.	607,865	n.a.	n.a.	n.a.	n.a.
	\$	3,617,000,000	n.a.	5,706,000,000	6,334,000,000	6,916,000,000
Interest deductions	no.	n.a.	n.a.	n.a.	n.a.	581,865
	\$	n.a.	n.a.	n.a.	n.a.	3,405,000,000
Capital works deductions <sup>18</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other rental deductions	no.	n.a.	n.a.	n.a.	n.a.	881,920
	\$	n.a.	n.a.	n.a.	n.a.	3,287,000,000
Total rental deductions	no.	n.a.	n.a.	747,235	822,430	891,330
	\$	n.a.	n.a.	6,096,000,000	6,456,000,000	6,692,000,000
Net rent - profit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net rent - loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
Total attributed foreign income	no.	5,505	2,640	2,525	4,430	1,435
	\$	12,000,000	8,000,000	10,100,141	19,062,512	16,946,159
Assessable foreign source income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign employment income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension or annuity income without an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment and pension or annuity income without an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	69,385
	\$	n.a.	n.a.	n.a.	n.a.	472,984,415
Net foreign pension or annuity income with an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	68,655
	\$	n.a.	n.a.	n.a.	n.a.	385,199,943
Net foreign rent	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign source income	no.	243,695	248,065	296,340	333,340	386,835
	\$	298,000,000	269,000,000	347,948,934	392,110,227	548,774,573
Foreign employment & pension income	no.	94,620	108,805	124,710	132,980	n.a.
	\$	547,000,000	608,000,000	685,185,670	738,893,849	n.a.
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment income – payment summary	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt foreign employment income	no.	n.a.	n.a.	14,815	n.a.	n.a.
	\$	n.a.	n.a.	486,834,438	n.a.	n.a.
Foreign income tax credits	no.	192,125	168,270	266,940	292,190	323,315
	\$	51,000,000	51,000,000	62,014,049	80,191,206	94,214,961
Gross rent	no.	969,570	1,034,110	1,139,855	1,196,790	1,239,295
	\$	7,439,000,000	8,204,000,000	9,360,556,789	10,100,514,242	10,750,599,049
Interest deductions	no.	647,835	700,535	785,055	831,785	872,605
	\$	3,501,000,000	4,217,000,000	5,228,416,592	5,206,008,833	4,902,710,947
Capital works deductions <sup>18</sup>	no.	n.a.	n.a.	n.a.	n.a.	201,155
	\$	n.a.	n.a.	n.a.	n.a.	330,714,849
Other rental deductions	no.	959,790	1,024,710	1,130,425	1,188,015	1,232,490
	\$	3,539,000,000	3,981,000,000	4,550,435,909	4,875,523,095	4,932,207,891
Total rental deductions	no.	966,655	1,030,385	1,136,770	1,193,930	1,238,870
	\$	7,040,000,000	8,199,000,000	9,778,852,501	10,081,531,928	10,165,633,687
Net rent - profit	no.	480,735	482,505	505,855	555,755	607,300
	\$	2,270,000,000	2,350,000,000	2,550,190,113	2,796,411,835	3,011,974,543
Net rent - loss	no.	499,735	561,630	643,555	650,405	623,620
	\$	-1,872,000,000	-2,345,000,000	-2,968,110,454	-2,777,190,348	-2,412,679,911

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
Total attributed foreign income	no.	1,730	1,750	2,855	2,645	3,080
	\$	13,003,789	29,583,603	21,215,958	16,712,791	31,453,075
Assessable foreign source income	no.	n.a.	669,315	731,900	831,365	915,295
	\$	n.a.	1,746,589,220	1,901,128,331	1,851,715,819	2,007,711,319
Other net foreign employment income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension or annuity income without an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment and pension or annuity income without an undeducted purchase price	no.	71,035	69,830	55,935	51,800	53,840
	\$	520,228,192	503,990,623	498,690,768	505,493,911	543,679,001
Net foreign pension or annuity income with an undeducted purchase price	no.	72,480	77,760	58,950	53,805	54,050
	\$	447,099,789	468,557,107	415,183,433	407,138,920	421,349,746
Net foreign rent	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign source income	no.	453,780	538,345	626,660	734,690	823,750
	\$	576,485,248	626,988,920	744,276,220	799,860,245	870,904,977
Foreign employment & pension income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment income – payment summary	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt foreign employment income	no.	n.a.	18,095	19,810	22,270	22,795
	\$	n.a.	802,989,545	992,735,743	1,212,504,740	1,185,851,193
Foreign income tax credits	no.	354,295	332,215	411,705	481,465	570,475
	\$	102,622,836	108,466,157	134,264,917	131,598,564	136,410,653
Gross rent	no.	1,276,350	1,352,200	1,381,970	1,426,555	1,480,480
	\$	11,369,255,419	12,402,571,705	13,454,798,381	14,337,280,240	15,553,863,159
Interest deductions	no.	913,350	990,170	1,030,690	1,085,525	1,149,830
	\$	5,001,371,247	5,848,682,492	7,226,796,301	7,235,387,046	8,625,647,434
Capital works deductions <sup>18</sup>	no.	245,500	293,780	321,770	367,655	413,025
	\$	404,041,774	491,470,006	572,576,125	664,306,865	761,039,191
Other rental deductions	no.	1,271,735	1,350,630	1,378,010	1,427,660	1,483,110
	\$	5,265,410,313	5,906,740,098	6,456,410,661	7,060,370,749	7,692,634,752
Total rental deductions	no.	1,277,865	1,357,180	1,384,555	1,434,745	1,490,700
	\$	10,670,823,334	12,246,892,596	14,255,783,087	14,960,064,660	17,079,321,377
Net rent - profit	no.	636,555	628,980	582,670	616,700	596,840
	\$	3,194,420,389	3,266,612,704	3,252,070,646	3,421,754,510	3,466,336,692
Net rent - loss	no.	649,680	736,810	809,280	825,080	900,840
	\$	-2,495,966,765	-3,110,944,665	-4,053,057,665	-4,044,538,930	-4,991,797,313

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
Total attributed foreign income	no.	5,415	2,070	35,670	12,605	26,830
	\$	28,591,889	24,150,220	57,231,319	69,555,171	48,325,357
Assessable foreign source income	no.	943,490	1,014,775	1,069,880	1,104,120	1,095,600
	\$	2,161,761,148	2,372,235,033	2,672,389,365	3,207,641,928	3,430,933,962
Other net foreign employment income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign pension or annuity income without an undeducted purchase price	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net foreign employment and pension or annuity income without an undeducted purchase price	no.	54,965	58,895	63,050	63,665	64,650
	\$	564,057,278	637,901,986	689,938,175	740,353,472	782,706,813
Net foreign pension or annuity income with an undeducted purchase price	no.	56,180	59,725	61,005	60,070	56,570
	\$	410,245,598	445,130,068	449,385,498	454,990,293	426,893,846
Net foreign rent	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other net foreign source income	no.	849,530	910,810	963,555	1,002,065	994,760
	\$	957,915,599	1,068,604,167	1,332,878,340	1,634,039,198	1,928,248,538
Foreign employment & pension income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian franking credits from a New Zealand company	no.	6,735	7,980	8,905	6,540	7,215
	\$	725,578	991,562	1,276,827	1,342,247	1,852,506
Net foreign employment income – payment summary	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt foreign employment income	no.	25,045	25,040	26,420	28,000	28,405
	\$	1,179,228,206	1,278,094,064	1,365,073,575	1,618,169,497	1,737,175,106
Foreign income tax credits	no.	628,080	684,270	761,405	770,805	739,540
	\$	150,199,020	178,849,949	224,957,333	243,717,546	262,994,440
Gross rent	no.	1,553,565	1,588,005	1,642,300	1,693,970	1,748,665
	\$	17,259,507,886	18,881,342,594	20,520,296,684	22,389,836,965	24,908,312,625
Interest deductions	no.	1,228,425	1,263,240	1,313,900	1,363,135	1,420,505
	\$	10,867,625,327	13,062,002,276	14,926,458,448	17,379,207,337	20,968,682,098
Capital works deductions <sup>18</sup>	no.	467,795	509,315	550,815	594,850	636,360
	\$	898,287,848	1,035,350,123	1,169,519,735	1,313,254,758	1,453,373,489
Other rental deductions	no.	1,555,860	1,589,810	1,645,640	1,698,345	1,754,195
	\$	8,549,238,644	9,243,162,593	9,952,775,810	10,635,007,410	11,486,465,006
Total rental deductions	no.	1,564,145	1,598,025	1,653,820	1,707,335	1,764,020
	\$	20,315,151,819	23,340,514,992	26,048,753,993	29,327,469,505	33,908,520,593
Net rent - profit	no.	574,160	554,500	553,730	547,870	540,250
	\$	3,524,479,024	3,605,852,890	3,766,451,723	3,965,511,785	4,228,250,594
Net rent - loss	no.	996,835	1,050,270	1,106,470	1,166,020	1,230,250
	\$	-6,580,122,957	-8,065,025,288	-9,294,909,032	-10,903,144,325	-13,228,458,562



## ***Taxation statistics 2009–10***

### **Table 7: Personal tax**

#### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2008–09<sup>2</sup></b>	<b>2009–10<sup>1</sup></b>
Total attributed foreign income	no.	10,825	11,120
	\$	26,758,893	16,174,351
Assessable foreign source income	no.	983,365	900,730
	\$	3,325,190,145	3,041,610,072
Other net foreign employment income	no.	n.a.	21,705
	\$	n.a.	967,806,914
Net foreign pension or annuity income without an undeducted purchase price	no.	n.a.	52,515
	\$	n.a.	454,793,610
Net foreign employment and pension or annuity income without an undeducted purchase price	no.	64,340	n.a.
	\$	862,465,128	n.a.
Net foreign pension or annuity income with an undeducted purchase price	no.	53,480	50,455
	\$	431,381,546	365,433,094
Net foreign rent	no.	19,490	24,290
	\$	29,543,156	38,294,430
Other net foreign source income	no.	875,130	805,925
	\$	1,592,597,599	1,121,872,660
Foreign employment & pension income	no.	n.a.	n.a.
	\$	n.a.	n.a.
Australian franking credits from a New Zealand company	no.	5,405	4,775
	\$	1,501,039	1,203,280
Net foreign employment income – payment summary	no.	n.a.	4,925
	\$	n.a.	352,322,419
Exempt foreign employment income	no.	24,305	7,320
	\$	1,849,128,175	376,109,899
Foreign income tax credits	no.	644,685	606,455
	\$	237,104,824	429,440,575
Gross rent	no.	1,743,700	1,731,125
	\$	27,275,741,301	28,027,920,321
Interest deductions	no.	1,415,090	1,405,510
	\$	20,360,846,993	18,358,783,944
Capital works deductions <sup>18</sup>	no.	661,515	684,470
	\$	1,590,626,685	1,694,293,840
Other rental deductions	no.	1,746,730	1,736,860
	\$	12,233,872,256	12,785,191,977
Total rental deductions	no.	1,755,595	1,745,755
	\$	34,185,345,934	32,838,269,761
Net rent - profit	no.	599,400	640,755
	\$	4,901,397,030	5,334,257,479
Net rent - loss	no.	1,162,235	1,110,920
	\$	-11,811,001,663	-10,144,606,919

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1978–79<sup>27</sup></b>	<b>1979–80<sup>27</sup></b>	<b>1980–81<sup>27</sup></b>	<b>1981–82<sup>27</sup></b>	<b>1982–83<sup>27</sup></b>
Net rent	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Bonuses from life insurance companies and friendly societies	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other income	no.	n.a.	140,705	115,265	95,795	87,770
	\$	n.a.	232,500,000	200,060,000	166,593,000	153,441,000
Other income - Category 1	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other income - Category 2	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax withheld - lump sum payments in arrears	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Taxable professional income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 98 A(2) deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Unused leave	no.	n.a.	n.a.	n.a.	105,910	133,705
	\$	n.a.	n.a.	n.a.	29,503,000	46,430,000
Total tax offsets/credits allowed <sup>19</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Deductions</b>						
Australian film industry incentives	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deductible amount of undeducted purchase price of a foreign pension or annuity	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deductible amount of undeducted purchase price of an Australian pension or annuity	no.	n.a.	n.a.	n.a.	26,170	n.a.
	\$	n.a.	n.a.	n.a.	11,566,000	n.a.
Personal superannuation contributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Home insulation expenses <sup>20</sup>	no.	n.a.	n.a.	13,185	24,960	30,105
	\$	n.a.	n.a.	4,122,000	9,371,000	12,160,000
Home loan interest: scheme 1	no.	n.a.	n.a.	n.a.	n.a.	313,970
	\$	n.a.	n.a.	n.a.	n.a.	128,230,000

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1983-84 <sup>27</sup>	1984-85 <sup>27</sup>	1985-86 <sup>27</sup>	1986-87 <sup>27</sup>	1987-88 <sup>27</sup>
Net rent	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Bonuses from life insurance companies and friendly societies	no.	n.a.	n.a.	3,815	6,720	11,970
	\$	n.a.	n.a.	3,000,000	12,000,000	33,000,000
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other income	no.	73,085	78,485	186,750	170,200	172,385
	\$	128,118,000	134,252,000	310,490,000	268,059,000	279,000,000
Other income - Category 1	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other income - Category 2	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax withheld - lump sum payments in arrears	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Taxable professional income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 98 A(2) deduction	no.	n.a.	n.a.	245	160	120
	\$	n.a.	n.a.	1,000,000	1,000,000	n.a.
Unused leave	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax offsets/credits allowed <sup>19</sup>	no.	n.a.	n.a.	2,374,680	2,400,445	2,983,890
	\$	n.a.	n.a.	1,559,000,000	1,622,000,000	3,005,000,000
<b>Deductions</b>						
Australian film industry incentives	no.	n.a.	n.a.	6,230	5,695	1,510
	\$	n.a.	n.a.	120,000,000	139,000,000	35,000,000
Deductible amount of undeducted purchase price of a foreign pension or annuity	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deductible amount of undeducted purchase price of an Australian pension or annuity	no.	n.a.	27,505	n.a.	n.a.	n.a.
	\$	n.a.	14,063,000	n.a.	n.a.	n.a.
Personal superannuation contributions	no.	n.a.	n.a.	547,895	623,060	739,840
	\$	n.a.	n.a.	425,748,000	556,000,000	698,000,000
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Home insulation expenses <sup>20</sup>	no.	10,585	n.a.	n.a.	n.a.	n.a.
	\$	3,634,000	n.a.	n.a.	n.a.	n.a.
Home loan interest: scheme 1	no.	n.a.	176,720	118,060	n.a.	n.a.
	\$	n.a.	58,528,000	34,114,000	17,115,000	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1988-89 <sup>27</sup>	1989-90 <sup>27</sup>	1990-91 <sup>27</sup>	1991-92 <sup>27</sup>	1992-93 <sup>27</sup>
Net rent	no.	n.a.	696,355	764,405	837,865	907,130
	\$	n.a.	-275,000,000	-390,000,000	-122,000,000	224,000,000
Bonuses from life insurance companies and friendly societies	no.	19,290	41,950	47,510	42,610	45,995
	\$	48,000,000	129,000,000	178,000,000	166,000,000	192,000,000
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other income	no.	163,160	138,870	139,705	138,655	143,010
	\$	333,000,000	442,000,000	452,000,000	520,000,000	579,000,000
Other income - Category 1	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other income - Category 2	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax withheld - lump sum payments in arrears	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Taxable professional income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 98 A(2) deduction	no.	105	50	35	30	65
	\$	n.a.	n.a.	n.a.	n.a.	1,000,000
Unused leave	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax offsets/credits allowed <sup>19</sup>	no.	3,311,090	3,355,135	3,621,825	3,600,550	4,189,335
	\$	5,612,000,000	3,662,000,000	4,080,000,000	4,387,000,000	5,119,000,000
<b>Deductions</b>						
Australian film industry incentives	no.	n.a.	6,020	4,415	4,285	3,470
	\$	n.a.	27,000,000	34,000,000	22,000,000	31,000,000
Deductible amount of undeducted purchase price of a foreign pension or annuity	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deductible amount of undeducted purchase price of an Australian pension or annuity	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Personal superannuation contributions	no.	894,515	1,214,680	1,373,985	1,312,325	287,920
	\$	1,091,000,000	1,493,000,000	2,003,000,000	2,142,000,000	791,000,000
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Home insulation expenses <sup>20</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Home loan interest: scheme 1	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1993–94<sup>27</sup></b>	<b>1994–95<sup>27</sup></b>	<b>1995–96<sup>27</sup></b>	<b>1996–97<sup>28</sup></b>	<b>1997–98<sup>29</sup></b>
Net rent	no.	980,470	1,044,135	1,149,410	1,206,160	1,230,920
	\$	399,000,000	6,000,000	-417,920,341	19,221,487	599,294,631
Bonuses from life insurance companies and friendly societies	no.	45,335	45,960	47,005	35,280	19,825
	\$	208,000,000	230,000,000	219,755,123	146,990,881	71,824,257
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other income	no.	155,320	152,210	n.a.	n.a.	n.a.
	\$	600,000,000	607,000,000	599,774,465	720,161,186	n.a.
Other income - Category 1	no.	n.a.	n.a.	n.a.	n.a.	38,875
	\$	n.a.	n.a.	n.a.	n.a.	195,691,248
Other income - Category 2	no.	n.a.	n.a.	n.a.	n.a.	114,500
	\$	n.a.	n.a.	n.a.	n.a.	552,611,932
Tax withheld - lump sum payments in arrears	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Taxable professional income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 98 A(2) deduction	no.	170	270	285	610	765
	\$	3,000,000	3,000,000	n.a.	5,864,932	9,911,871
Unused leave	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax offsets/credits allowed <sup>19</sup>	no.	6,608,160	6,612,085	6,695,665	6,684,515	7,045,635
	\$	6,010,000,000	6,410,000,000	6,997,943,009	7,397,813,629	8,249,572,021
<b>Deductions</b>						
Australian film industry incentives	no.	6,300	4,615	1,920	1,515	1,270
	\$	36,000,000	30,000,000	39,491,206	30,218,190	21,500,685
Deductible amount of undeducted purchase price of a foreign pension or annuity	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deductible amount of undeducted purchase price of an Australian pension or annuity	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Personal superannuation contributions	no.	243,810	226,070	225,270	211,375	205,585
	\$	809,000,000	694,000,000	883,474,700	849,647,232	961,375,319
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Home insulation expenses <sup>20</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Home loan interest: scheme 1	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1998–99<sup>30</sup></b>	<b>1999–2000</b>	<b>2000–01<sup>2</sup></b>	<b>2001–02<sup>2</sup></b>	<b>2002–03<sup>2</sup></b>
Net rent	no.	1,286,230	1,365,790	1,391,950	1,441,780	1,497,685
	\$	698,453,624	155,668,039	-800,987,019	-622,784,420	-1,525,460,621
Bonuses from life insurance companies and friendly societies	no.	14,060	11,960	8,570	5,355	3,725
	\$	49,838,890	43,983,757	35,107,213	26,720,846	12,619,123
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other income - Category 1	no.	4,475	40,390	79,185	63,665	60,095
	\$	40,771,782	278,883,489	359,846,650	426,881,947	436,779,652
Other income - Category 2	no.	90,140	108,440	114,435	112,970	81,865
	\$	712,297,453	873,199,597	995,125,153	1,021,964,588	847,053,414
Tax withheld - lump sum payments in arrears	no.	n.a.	2,475	5,335	3,640	4,185
	\$	n.a.	7,358,089	8,185,287	7,526,476	10,003,286
Taxable professional income	no.	n.a.	4,105	3,950	4,455	4,860
	\$	n.a.	132,037,037	134,773,055	176,990,985	203,019,683
Section 98 A(2) deduction	no.	855	1,045	1,085	1,235	1,335
	\$	7,273,064	14,257,954	11,541,611	14,010,270	16,011,796
Unused leave	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax offsets/credits allowed <sup>19</sup>	no.	7,680,125	7,101,165	7,468,520	7,488,140	7,513,675
	\$	9,324,572,666	9,581,945,197	10,729,522,528	9,540,638,663	10,603,394,682
<b>Deductions</b>						
Australian film industry incentives	no.	1,255	2,055	1,620	1,735	2,120
	\$	25,598,057	19,303,144	11,116,131	22,464,864	21,902,394
Deductible amount of undeducted purchase price of a foreign pension or annuity	no.	n.a.	68,455	50,370	45,975	46,905
	\$	n.a.	61,691,483	48,953,946	46,001,207	48,752,990
Deductible amount of undeducted purchase price of an Australian pension or annuity	no.	n.a.	247,670	262,895	280,590	293,440
	\$	n.a.	1,170,353,060	1,400,512,940	1,671,453,012	1,900,602,691
Personal superannuation contributions	no.	203,300	193,185	186,405	190,110	174,970
	\$	1,097,333,270	1,132,960,376	1,191,145,367	1,358,774,757	1,375,499,745
Deduction for project pool	no.	n.a.	n.a.	n.a.	7,090	1,155
	\$	n.a.	n.a.	n.a.	4,514,222	2,779,987
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Home insulation expenses <sup>20</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Home loan interest: scheme 1	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
Net rent	no.	1,570,995	1,604,770	1,660,200	1,713,890	1,770,500
	\$	-3,055,643,933	-4,459,172,398	-5,528,457,309	-6,937,632,540	-9,000,207,968
Bonuses from life insurance companies and friendly societies	no.	3,010	2,670	2,330	2,295	2,070
	\$	10,808,940	11,763,138	13,095,257	19,312,494	13,711,313
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	1,165
	\$	n.a.	n.a.	n.a.	n.a.	13,029,843
Other income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other income - Category 1	no.	70,440	82,665	86,715	102,825	207,375
	\$	568,761,979	809,723,159	1,128,165,278	1,572,569,138	1,826,744,818
Other income - Category 2	no.	112,350	116,600	122,075	122,575	133,020
	\$	908,799,029	1,031,338,621	1,091,633,892	1,236,382,892	1,088,746,912
Tax withheld - lump sum payments in arrears	no.	3,255	4,055	3,305	2,765	2,485
	\$	10,229,906	12,716,324	11,497,231	11,100,076	9,157,468
Taxable professional income	no.	5,425	5,790	5,950	6,455	7,330
	\$	235,404,370	251,438,723	264,360,505	302,366,412	378,421,387
Section 98 A(2) deduction	no.	1,515	1,420	1,485	1,480	1,235
	\$	28,502,338	20,097,659	19,056,649	39,188,412	21,284,578
Unused leave	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax offsets/credits allowed <sup>19</sup>	no.	7,896,070	8,141,450	8,389,020	9,613,070	10,304,890
	\$	12,076,289,694	14,196,952,454	16,066,582,937	19,750,819,999	20,571,942,529
<b>Deductions</b>						
Australian film industry incentives	no.	1,530	1,255	955	940	2,220
	\$	15,704,033	18,821,374	12,302,713	16,078,735	15,649,386
Deductible amount of undeducted purchase price of a foreign pension or annuity	no.	49,360	52,615	50,915	50,145	46,510
	\$	48,562,604	52,769,362	51,904,094	51,895,391	49,040,115
Deductible amount of undeducted purchase price of an Australian pension or annuity	no.	309,290	344,925	378,690	408,190	n.a.
	\$	2,186,649,771	2,671,279,700	3,199,477,080	3,629,488,611	n.a.
Personal superannuation contributions	no.	179,005	185,790	209,825	260,460	235,075
	\$	1,649,981,105	2,077,254,655	3,985,399,405	8,300,383,518	7,493,481,164
Deduction for project pool	no.	1,145	1,000	795	910	585
	\$	2,953,854	3,208,392	3,309,801	4,052,622	3,647,032
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	12,350
	\$	n.a.	n.a.	n.a.	n.a.	274,805,646
Home insulation expenses <sup>20</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Home loan interest: scheme 1	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2008-09 <sup>2</sup>	2009-10 <sup>1</sup>
Net rent	no.	1,761,635	1,751,680
	\$	-6,909,604,633	-4,810,349,440
Bonuses from life insurance companies and friendly societies	no.	1,480	1,075
	\$	8,516,791	4,725,176
Forestry managed investment scheme income	no.	1,865	3,300
	\$	15,134,254	29,108,135
Other income	no.	n.a.	n.a.
	\$	n.a.	n.a.
Other income - Category 1	no.	275,925	345,705
	\$	1,976,099,786	983,088,738
Other income - Category 2	no.	121,805	119,625
	\$	899,838,073	576,161,072
Tax withheld - lump sum payments in arrears	no.	2,125	2,435
	\$	8,032,172	8,382,316
Taxable professional income	no.	8,665	10,165
	\$	436,987,398	408,868,862
Section 98 A(2) deduction	no.	630	375
	\$	10,860,593	12,331,804
Unused leave	no.	n.a.	n.a.
	\$	n.a.	n.a.
Total tax offsets/credits allowed <sup>19</sup>	no.	9,608,320	n.a.
	\$	18,352,777,072	n.a.
<b>Deductions</b>			
Australian film industry incentives	no.	1,770	1,695
	\$	3,288,537	3,056,726
Deductible amount of undeducted purchase price of a foreign pension or annuity	no.	44,635	40,610
	\$	51,757,556	42,172,263
Deductible amount of undeducted purchase price of an Australian pension or annuity	no.	n.a.	n.a.
	\$	n.a.	n.a.
Personal superannuation contributions	no.	197,535	181,265
	\$	6,317,649,763	3,840,077,068
Deduction for project pool	no.	815	965
	\$	2,245,370	1,875,045
Forestry managed investment scheme deduction	no.	13,405	14,000
	\$	156,092,061	92,743,487
Home insulation expenses <sup>20</sup>	no.	n.a.	n.a.
	\$	n.a.	n.a.
Home loan interest: scheme 1	no.	n.a.	n.a.
	\$	n.a.	n.a.



## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1978–79 <sup>27</sup>	1979–80 <sup>27</sup>	1980–81 <sup>27</sup>	1981–82 <sup>27</sup>	1982–83 <sup>27</sup>
Home loan interest: scheme 2	no.	n.a.	n.a.	n.a.	n.a.	605,590
	\$	n.a.	n.a.	n.a.	n.a.	156,602,000
Other deductions <sup>21</sup>	no.	2,650,310	n.a.	2,876,865	3,101,075	3,214,620
	\$	507,398,000	550,810,000	700,771,000	889,926,000	1,065,032,000
<b>Tax offsets</b>						
Superannuation contributions on behalf of your spouse tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
30% child care tax rebate	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Baby bonus tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Basic parenting allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Sole parent tax offset	no.	88,275	98,035	110,630	121,795	126,755
	\$	32,766,000	36,547,000	54,593,000	62,190,000	79,626,000
Zone or overseas forces tax offset	no.	259,205	466,345	303,035	322,155	332,880
	\$	33,072,000	46,061,000	43,311,000	85,717,000	93,166,000
20% tax offset on net medical expenses over the threshold amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Parent, spouse's parent or invalid relative tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	6,774,000	3,830,000	5,728,000	5,800,000	5,530,000
Landcare and water facility tax offset brought forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other tax offsets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Life assurance bonus tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Low income tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Mature age workers tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Averaging tax offset	no.	191,280	228,675	196,985	166,960	107,355
	\$	157,398,000	209,004,000	162,671,000	121,951,000	55,798,000
Commonwealth of Australia benefits & payments tax offset <sup>22</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination payment tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1983-84 <sup>27</sup>	1984-85 <sup>27</sup>	1985-86 <sup>27</sup>	1986-87 <sup>27</sup>	1987-88 <sup>27</sup>
Home loan interest: scheme 2	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions <sup>21</sup>	no.	3,319,625	3,637,825	3,999,525	3,946,815	n.a.
	\$	1,291,987,000	1,683,746,000	2,458,151,000	2,210,112,000	n.a.
<b>Tax offsets</b>						
Superannuation contributions on behalf of your spouse tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
30% child care tax rebate	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Baby bonus tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Basic parenting allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Sole parent tax offset	no.	137,000	149,840	165,305	179,305	192,480
	\$	93,991,000	102,547,000	112,216,000	122,000,000	131,000,000
Zone or overseas forces tax offset	no.	342,490	351,810	367,550	373,015	387,195
	\$	98,912,000	111,868,000	119,846,000	117,000,000	125,000,000
20% tax offset on net medical expenses over the threshold amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Parent, spouse's parent or invalid relative tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	5,976,000	6,399,000	n.a.	n.a.	n.a.
Landcare and water facility tax offset brought forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other tax offsets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Life assurance bonus tax offset	no.	n.a.	n.a.	2,630	6,715	11,960
	\$	n.a.	n.a.	1,000,000	3,000,000	10,000,000
Low income tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Mature age workers tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Averaging tax offset	no.	143,920	133,945	141,515	170,090	194,920
	\$	108,822,000	102,453,000	112,016,000	176,000,000	275,000,000
Commonwealth of Australia benefits & payments tax offset <sup>22</sup>	no.	n.a.	n.a.	188,465	358,590	379,140
	\$	n.a.	n.a.	29,000,000	68,000,000	89,000,000
Termination payment tax offset	no.	n.a.	n.a.	299,410	359,765	477,175
	\$	n.a.	n.a.	197,000,000	234,000,000	264,000,000

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1988-89 <sup>27</sup>	1989-90 <sup>27</sup>	1990-91 <sup>27</sup>	1991-92 <sup>27</sup>	1992-93 <sup>27</sup>
Home loan interest: scheme 2	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions <sup>21</sup>	no.	n.a.	4,566,305	4,694,420	5,147,320	3,754,520
	\$	n.a.	1,003,000,000	1,129,000,000	1,398,000,000	1,009,000,000
<b>Tax offsets</b>						
Superannuation contributions on behalf of your spouse tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
30% child care tax rebate	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Baby bonus tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Basic parenting allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Sole parent tax offset	no.	203,400	215,980	213,980	224,495	230,725
	\$	137,000,000	175,000,000	187,000,000	209,000,000	219,000,000
Zone or overseas forces tax offset	no.	406,430	n.a.	429,935	436,705	441,415
	\$	128,000,000	n.a.	145,000,000	150,000,000	163,000,000
20% tax offset on net medical expenses over the threshold amount	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Parent, spouse's parent or invalid relative tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Landcare and water facility tax offset brought forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other tax offsets	no.	n.a.	160,685	203,020	213,790	229,535
	\$	n.a.	73,000,000	122,000,000	108,000,000	121,000,000
Life assurance bonus tax offset	no.	19,275	41,930	47,475	41,990	45,110
	\$	14,000,000	46,000,000	62,000,000	59,000,000	68,000,000
Low income tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Mature age workers tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Averaging tax offset	no.	194,260	173,260	90,600	85,600	110,490
	\$	291,000,000	214,000,000	66,000,000	70,000,000	113,000,000
Commonwealth of Australia benefits & payments tax offset <sup>22</sup>	no.	455,560	338,500	429,495	485,045	521,250
	\$	146,000,000	92,000,000	148,000,000	168,000,000	189,000,000
Termination payment tax offset	no.	722,610	755,255	708,340	552,925	612,790
	\$	425,000,000	558,000,000	651,000,000	848,000,000	1,264,000,000

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
Home loan interest: scheme 2	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions <sup>21</sup>	no.	3,904,785	4,084,225	4,280,690	172,995	127,170
	\$	1,139,000,000	1,385,000,000	1,337,465,974	247,151,553	328,364,719
<b>Tax offsets</b>						
Superannuation contributions on behalf of your spouse tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
30% child care tax rebate	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Baby bonus tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Basic parenting allowance	no.	n.a.	n.a.	n.a.	141,895	145,315
	\$	n.a.	n.a.	n.a.	179,512,973	194,638,667
Sole parent tax offset	no.	242,815	257,295	278,100	287,050	203,145
	\$	231,000,000	250,000,000	277,794,323	300,981,138	214,484,092
Zone or overseas forces tax offset	no.	454,035	470,750	508,130	515,775	515,440
	\$	179,000,000	183,000,000	199,325,382	205,017,836	208,876,221
20% tax offset on net medical expenses over the threshold amount	no.	n.a.	n.a.	n.a.	261,555	284,600
	\$	n.a.	n.a.	n.a.	113,204,714	128,061,564
Parent, spouse's parent or invalid relative tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Landcare and water facility tax offset brought forward from earlier income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other tax offsets	no.	255,040	361,715	316,715	33,115	16,765
	\$	125,000,000	263,000,000	180,411,139	42,091,203	22,328,363
Life assurance bonus tax offset	no.	44,335	44,820	45,235	34,255	19,490
	\$	71,000,000	76,000,000	73,035,066	49,622,410	25,630,178
Low income tax offset	no.	4,017,600	3,995,300	4,102,315	4,045,660	3,850,380
	\$	520,000,000	517,000,000	532,351,894	524,570,962	499,933,313
Mature age workers tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Averaging tax offset	no.	125,675	129,655	143,435	127,330	116,200
	\$	126,000,000	154,000,000	206,643,841	144,313,625	122,563,208
Commonwealth of Australia benefits & payments tax offset <sup>22</sup>	no.	538,295	635,420	628,895	340,525	319,475
	\$	211,000,000	317,000,000	268,741,664	115,199,298	110,881,096
Termination payment tax offset	no.	666,830	512,840	500,975	481,500	453,380
	\$	1,274,000,000	1,127,000,000	1,173,874,874	1,398,467,453	1,547,427,682

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
Home loan interest: scheme 2	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions <sup>21</sup>	no.	214,990	275,020	316,370	350,645	371,515
	\$	702,208,391	906,216,310	1,007,260,078	989,035,933	1,043,632,399
<b>Tax offsets</b>						
Superannuation contributions on behalf of your spouse tax offset	no.	n.a.	27,575	32,005	33,870	30,675
	\$	n.a.	11,742,560	13,635,232	14,641,367	13,027,148
30% child care tax rebate	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Baby bonus tax offset	no.	n.a.	n.a.	n.a.	175,820	345,815
	\$	n.a.	n.a.	n.a.	56,552,596	174,225,256
Basic parenting allowance	no.	152,260	115,765	n.a.	n.a.	n.a.
	\$	210,719,166	160,381,161	n.a.	n.a.	n.a.
Sole parent tax offset	no.	302,665	313,210	n.a.	n.a.	n.a.
	\$	323,348,586	339,824,257	n.a.	n.a.	n.a.
Zone or overseas forces tax offset	no.	512,795	510,520	504,025	509,320	518,850
	\$	208,667,981	204,640,427	201,270,856	208,118,577	214,391,055
20% tax offset on net medical expenses over the threshold amount	no.	308,780	336,850	353,685	406,140	439,810
	\$	145,073,149	164,341,585	175,194,069	207,704,276	238,532,085
Parent, spouse's parent or invalid relative tax offset	no.	n.a.	11,780	12,945	12,750	12,280
	\$	n.a.	13,690,500	16,406,068	15,945,550	14,571,634
Landcare and water facility tax offset brought forward from earlier income years	no.	n.a.	490	425	355	225
	\$	n.a.	244,881	309,399	349,600	269,787
Entrepreneurs tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other tax offsets	no.	17,735	9,420	7,395	5,205	4,650
	\$	14,346,227	12,781,096	11,768,464	10,806,394	10,535,937
Life assurance bonus tax offset	no.	13,855	11,770	8,445	5,290	3,685
	\$	18,136,882	16,240,008	13,082,768	8,910,812	3,784,103
Low income tax offset	no.	3,559,305	3,686,030	3,353,240	3,256,365	3,181,795
	\$	458,956,386	479,360,329	430,269,460	417,802,676	408,110,862
Mature age workers tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Averaging tax offset	no.	106,630	102,115	134,155	145,480	109,530
	\$	102,285,219	114,413,174	212,947,369	314,317,446	217,804,019
Commonwealth of Australia benefits & payments tax offset <sup>22</sup>	no.	321,210	316,215	287,545	318,770	331,240
	\$	120,133,081	120,257,901	91,467,361	112,670,651	130,510,590
Termination payment tax offset	no.	451,085	421,840	259,665	278,280	261,005
	\$	1,548,133,597	1,680,230,973	1,467,940,139	1,591,880,479	1,669,274,971

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
Home loan interest: scheme 2	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions <sup>21</sup>	no.	411,105	435,120	460,820	496,865	545,860
	\$	1,159,414,712	1,208,222,760	1,302,652,415	1,416,678,489	1,659,765,357
<b>Tax offsets</b>						
Superannuation contributions on behalf of your spouse tax offset	no.	33,455	35,665	35,320	26,125	20,970
	\$	14,408,568	15,411,307	15,427,449	10,763,404	8,397,721
30% child care tax rebate	no.	n.a.	n.a.	409,640	408,625	n.a.
	\$	n.a.	n.a.	317,654,744	370,806,508	n.a.
Baby bonus tax offset	no.	460,350	427,935	387,345	325,680	178,245
	\$	264,854,727	286,264,755	257,605,118	189,806,695	96,619,924
Basic parenting allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Sole parent tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Zone or overseas forces tax offset	no.	528,960	543,650	562,615	582,050	605,780
	\$	219,375,654	226,265,276	234,806,688	246,010,380	264,783,557
20% tax offset on net medical expenses over the threshold amount	no.	501,310	559,955	624,665	694,050	777,160
	\$	287,392,539	338,632,544	385,733,052	443,426,948	505,923,633
Parent, spouse's parent or invalid relative tax offset	no.	13,960	18,070	25,165	29,535	30,110
	\$	17,179,945	23,203,074	33,496,986	43,276,898	44,709,667
Landcare and water facility tax offset brought forward from earlier income years	no.	125	145	100	60	50
	\$	95,506	147,621	103,418	39,531	41,192
Entrepreneurs tax offset	no.	n.a.	n.a.	260,650	345,350	408,685
	\$	n.a.	n.a.	137,591,805	173,679,594	191,839,259
Other tax offsets	no.	4,285	3,955	3,260	2,975	2,055
	\$	12,130,703	10,517,702	8,985,032	9,139,637	7,268,144
Life assurance bonus tax offset	no.	3,000	2,660	2,320	2,280	2,035
	\$	3,241,392	3,525,690	3,923,972	5,770,485	4,078,678
Low income tax offset	no.	3,700,225	3,624,040	3,506,815	5,696,735	7,021,590
	\$	702,296,002	686,825,801	660,249,053	2,391,725,091	3,823,962,142
Mature age workers tax offset	no.	n.a.	1,115,660	1,212,415	1,244,405	1,278,420
	\$	n.a.	472,443,915	521,694,308	532,666,392	552,125,500
Averaging tax offset	no.	104,510	97,055	84,920	73,940	85,075
	\$	152,191,584	128,775,605	102,509,007	89,486,910	132,500,575
Commonwealth of Australia benefits & payments tax offset <sup>22</sup>	no.	356,510	337,085	318,395	308,525	309,030
	\$	164,845,508	158,459,496	140,755,388	144,010,717	156,477,556
Termination payment tax offset	no.	250,055	255,140	250,150	211,220	148,630
	\$	1,645,729,266	1,827,673,960	1,986,967,045	1,446,100,548	868,575,823

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2008–09 <sup>2</sup>	2009–10 <sup>1</sup>
Home loan interest: scheme 2	no.	n.a.	n.a.
	\$	n.a.	n.a.
Other deductions <sup>21</sup>	no.	572,535	591,695
	\$	1,778,259,776	1,700,001,742
<b>Tax offsets</b>			
Superannuation contributions on behalf of your spouse tax offset	no.	16,675	15,970
	\$	6,561,474	6,464,663
30% child care tax rebate	no.	n.a.	n.a.
	\$	n.a.	n.a.
Baby bonus tax offset	no.	61,365	n.a.
	\$	24,878,249	n.a.
Basic parenting allowance	no.	n.a.	n.a.
	\$	n.a.	n.a.
Sole parent tax offset	no.	n.a.	n.a.
	\$	n.a.	n.a.
Zone or overseas forces tax offset	no.	601,620	584,410
	\$	264,925,730	258,661,087
20% tax offset on net medical expenses over the threshold amount	no.	842,950	908,460
	\$	543,401,897	596,922,189
Parent, spouse's parent or invalid relative tax offset	no.	31,815	32,010
	\$	46,300,099	46,777,296
Landcare and water facility tax offset brought forward from earlier income years	no.	185	230
	\$	208,169	284,671
Entrepreneurs tax offset	no.	427,210	371,450
	\$	188,976,296	163,197,688
Other tax offsets	no.	1,490	1,340
	\$	4,318,545	4,625,089
Life assurance bonus tax offset	no.	1,445	910
	\$	2,462,133	1,176,267
Low income tax offset	no.	8,398,545	7,891,495
	\$	7,136,598,294	6,997,863,956
Mature age workers tax offset	no.	1,328,305	1,350,435
	\$	569,806,538	565,217,341
Averaging tax offset	no.	76,825	70,810
	\$	113,557,820	94,900,635
Commonwealth of Australia benefits & payments tax offset <sup>22</sup>	no.	282,280	307,095
	\$	141,952,014	154,547,982
Termination payment tax offset	no.	157,560	141,025
	\$	924,325,748	767,247,983

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1978-79 <sup>27</sup>	1979-80 <sup>27</sup>	1980-81 <sup>27</sup>	1981-82 <sup>27</sup>	1982-83 <sup>27</sup>
<b>Adjustment</b>						
Amount on which family trust distribution tax has been paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Credit for interest on tax paid</b>						
Credit for interest on early payments - amount of interest	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Personal services income (PSI)</b>						
Net PSI	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Business income</b>						
Gross payments where Australian business number not quoted - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - voluntary agreement - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - labour hire or other specified payments - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments - primary production <sup>22</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where Australian business number not quoted - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - voluntary agreement - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - labour hire or other specified payments - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.



# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1983-84 <sup>27</sup>	1984-85 <sup>27</sup>	1985-86 <sup>27</sup>	1986-87 <sup>27</sup>	1987-88 <sup>27</sup>
<b>Adjustment</b>						
Amount on which family trust distribution tax has been paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Credit for interest on tax paid</b>						
Credit for interest on early payments - amount of interest	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Personal services income (PSI)</b>						
Net PSI	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Business income</b>						
Gross payments where Australian business number not quoted - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - voluntary agreement - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - labour hire or other specified payments - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments - primary production <sup>22</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where Australian business number not quoted - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - voluntary agreement - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - labour hire or other specified payments - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1988-89 <sup>27</sup>	1989-90 <sup>27</sup>	1990-91 <sup>27</sup>	1991-92 <sup>27</sup>	1992-93 <sup>27</sup>
<b>Adjustment</b>						
Amount on which family trust distribution tax has been paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Credit for interest on tax paid</b>						
Credit for interest on early payments - amount of interest	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Personal services income (PSI)</b>						
Net PSI	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Business income</b>						
Gross payments where Australian business number not quoted - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - voluntary agreement - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - labour hire or other specified payments - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments - primary production <sup>22</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where Australian business number not quoted - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - voluntary agreement - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - labour hire or other specified payments - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
<b>Adjustment</b>						
Amount on which family trust distribution tax has been paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Credit for interest on tax paid</b>						
Credit for interest on early payments - amount of interest	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Personal services income (PSI)</b>						
Net PSI	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Business income</b>						
Gross payments where Australian business number not quoted - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - voluntary agreement - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - labour hire or other specified payments - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments - primary production <sup>22</sup>	no.	n.a.	n.a.	n.a.	n.a.	5,955
	\$	n.a.	n.a.	n.a.	n.a.	18,696,377
Gross payments where Australian business number not quoted - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - voluntary agreement - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - labour hire or other specified payments - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
<b>Adjustment</b>						
Amount on which family trust distribution tax has been paid	no.	n.a.	380	600	415	225
	\$	n.a.	961,887	1,263,645	2,187,692	1,904,930
<b>Credit for interest on tax paid</b>						
Credit for interest on early payments - amount of interest	no.	n.a.	6,065	3,850	3,915	3,600
	\$	n.a.	248,013	159,169	119,797	135,975
<b>Personal services income (PSI)</b>						
Net PSI	no.	n.a.	n.a.	41,780	54,860	64,995
	\$	n.a.	n.a.	516,970,494	724,220,339	962,234,648
<b>Business income</b>						
Gross payments where Australian business number not quoted - primary production	no.	n.a.	n.a.	590	520	510
	\$	n.a.	n.a.	6,401,737	8,053,133	5,785,060
Gross payments subject to foreign resident withholding - primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - voluntary agreement - primary production	no.	n.a.	n.a.	615	580	605
	\$	n.a.	n.a.	18,671,084	15,435,260	15,802,874
Gross payments - labour hire or other specified payments - primary production	no.	n.a.	n.a.	215	155	215
	\$	n.a.	n.a.	3,235,359	2,233,361	2,714,435
Assessable government industry payments - primary production <sup>22</sup>	no.	6,210	7,085	10,445	10,550	11,340
	\$	19,182,579	24,491,260	53,870,561	67,811,633	62,799,203
Gross payments where Australian business number not quoted - non-primary production	no.	n.a.	n.a.	5,700	4,240	3,965
	\$	n.a.	n.a.	105,270,645	109,554,457	117,998,885
Gross payments subject to foreign resident withholding - non-primary production	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments - voluntary agreement - non-primary production	no.	n.a.	n.a.	24,875	18,360	14,490
	\$	n.a.	n.a.	654,207,755	525,643,084	434,670,506
Gross payments - labour hire or other specified payments - non-primary production	no.	n.a.	n.a.	7,880	6,705	6,745
	\$	n.a.	n.a.	151,899,907	126,162,809	131,365,334

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
<b>Adjustment</b>						
Amount on which family trust distribution tax has been paid	no.	215	375	465	505	530
	\$	1,364,428	41,563,101	9,167,878	11,514,696	12,899,457
<b>Credit for interest on tax paid</b>						
Credit for interest on early payments - amount of interest	no.	4,270	5,565	6,735	7,650	8,480
	\$	150,425	220,472	240,789	290,112	345,445
<b>Personal services income (PSI)</b>						
Net PSI	no.	79,195	86,020	90,440	96,065	106,130
	\$	1,201,255,813	1,357,356,672	1,485,011,568	1,626,100,773	1,887,491,235
<b>Business income</b>						
Gross payments where Australian business number not quoted - primary production	no.	505	435	475	390	365
	\$	6,035,991	6,151,998	6,525,681	9,339,690	9,544,735
Gross payments subject to foreign resident withholding - primary production	no.	n.a.	35	10	5	5
	\$	n.a.	802,041	119,671	108,224	8,347
Gross payments - voluntary agreement - primary production	no.	585	510	450	415	415
	\$	14,450,098	13,610,364	12,496,875	11,728,088	12,448,443
Gross payments - labour hire or other specified payments - primary production	no.	275	195	255	255	320
	\$	3,618,062	3,125,923	5,269,983	4,818,324	5,294,519
Assessable government industry payments - primary production <sup>22</sup>	no.	11,775	11,940	12,430	13,860	15,255
	\$	65,536,021	68,820,858	83,768,760	95,523,869	125,502,517
Gross payments where Australian business number not quoted - non-primary production	no.	3,875	3,705	3,385	3,105	2,680
	\$	119,277,942	118,281,556	121,854,439	107,050,653	96,492,006
Gross payments subject to foreign resident withholding - non-primary production	no.	n.a.	330	220	325	405
	\$	n.a.	23,705,105	13,687,043	14,887,566	44,278,278
Gross payments - voluntary agreement - non-primary production	no.	12,525	11,550	10,240	9,160	8,440
	\$	393,358,213	397,969,495	370,991,585	350,377,651	330,745,562
Gross payments - labour hire or other specified payments - non-primary production	no.	7,070	7,030	7,000	6,620	7,140
	\$	145,172,134	146,598,150	160,379,039	159,063,377	171,954,537

# ***Taxation statistics 2009–10***

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2008-09<sup>2</sup></b>	<b>2009-10<sup>1</sup></b>
<b>Adjustment</b>			
Amount on which family trust distribution tax has been paid	no.	510	410
	\$	6,916,204	4,514,610
<b>Credit for interest on tax paid</b>			
Credit for interest on early payments - amount of interest	no.	7,635	3,280
	\$	278,039	74,219
<b>Personal services income (PSI)</b>			
Net PSI	no.	102,760	109,330
	\$	1,971,071,563	2,136,391,863
<b>Business income</b>			
Gross payments where Australian business number not quoted - primary production	no.	390	335
	\$	8,006,915	6,315,112
Gross payments subject to foreign resident withholding - primary production	no.	5	5
	\$	124,400	12,760
Gross payments - voluntary agreement - primary production	no.	365	330
	\$	10,661,164	10,406,877
Gross payments - labour hire or other specified payments - primary production	no.	285	300
	\$	4,557,974	6,427,006
Assessable government industry payments - primary production <sup>22</sup>	no.	13,570	13,620
	\$	86,606,749	78,373,769
Gross payments where Australian business number not quoted - non-primary production	no.	2,460	2,285
	\$	92,793,785	87,171,524
Gross payments subject to foreign resident withholding - non-primary production	no.	500	470
	\$	44,346,400	31,622,758
Gross payments - voluntary agreement - non-primary production	no.	7,190	6,055
	\$	298,106,670	250,193,591
Gross payments - labour hire or other specified payments - non-primary production	no.	6,585	7,490
	\$	157,619,579	173,403,052

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1978–79 <sup>27</sup>	1979–80 <sup>27</sup>	1980–81 <sup>27</sup>	1981–82 <sup>27</sup>	1982–83 <sup>27</sup>
Assessable government industry payments - non-primary production <sup>23</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total assessable government industry payments <sup>23</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross prescribed payments system income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross reportable payments system income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total business income - primary production	no.	n.a.	n.a.	112,135	110,230	111,460
	\$	n.a.	n.a.	1,389,415,000	1,389,070,000	1,263,709,000
Total business income - non-primary production	no.	n.a.	n.a.	301,680	315,305	325,100
	\$	n.a.	n.a.	5,769,025,000	6,214,832,000	7,056,817,000
Total business income	no.	318,925	383,250	396,100	408,715	360,730
	\$	4,436,838,000	6,525,294,000	7,158,024,000	7,603,900,000	8,320,526,000
<b>Business expenses</b>						
Opening stock	no.	86,320	96,385	100,160	98,990	96,980
	\$	373,009,000	604,609,000	670,365,000	708,217,000	739,144,000
Purchases and other costs	no.	79,890	94,695	92,140	91,340	84,985
	\$	1,769,185,000	2,537,786,000	2,716,362,000	2,836,287,000	2,888,305,000
Closing stock	no.	87,730	105,165	101,845	101,140	99,005
	\$	440,705,000	698,495,000	734,172,000	753,990,000	753,027,000
Cost of sales	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Contractor, subcontractor and commission expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Superannuation expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Bad debts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Lease expenses	no.	n.a.	53,810	56,680	53,185	53,600
	\$	n.a.	155,412,000	188,736,000	202,970,000	217,830,000
Rental expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses within Australia	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total interest expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1983-84<sup>27</sup></b>	<b>1984-85<sup>27</sup></b>	<b>1985-86<sup>27</sup></b>	<b>1986-87<sup>27</sup></b>	<b>1987-88<sup>27</sup></b>
Assessable government industry payments - non-primary production <sup>23</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total assessable government industry payments <sup>23</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross prescribed payments system income	no.	n.a.	n.a.	140,705	147,130	170,340
	\$	n.a.	n.a.	2,006,000,000	2,276,000,000	2,806,000,000
Gross reportable payments system income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total business income - primary production	no.	108,875	107,165	113,420	109,345	115,540
	\$	1,579,008,000	1,540,491,000	1,847,113,000	1,985,000,000	2,356,000,000
Total business income - non-primary production	no.	n.a.	397,370	423,825	438,240	495,585
	\$	n.a.	9,704,155,000	15,219,968,000	16,263,000,000	18,692,000,000
Total business income	no.	467,980	489,245	520,020	533,285	596,355
	\$	10,133,586,000	11,245,877,000	17,067,083,000	18,248,000,000	21,047,000,000
<b>Business expenses</b>						
Opening stock	no.	97,130	98,110	120,540	120,895	125,640
	\$	762,289,000	848,999,000	1,066,773,000	1,147,000,000	1,349,000,000
Purchases and other costs	no.	91,360	93,355	152,460	n.a.	n.a.
	\$	3,349,261,000	3,707,685,000	4,919,948,000	n.a.	n.a.
Closing stock	no.	101,195	102,790	126,670	128,000	132,995
	\$	870,264,000	966,557,000	1,167,258,000	1,284,000,000	1,440,000,000
Cost of sales	no.	n.a.	n.a.	n.a.	180,030	191,195
	\$	n.a.	n.a.	n.a.	5,510,000,000	6,290,000,000
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Contractor, subcontractor and commission expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Superannuation expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Bad debts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Lease expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Rental expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses within Australia	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total interest expenses	no.	n.a.	n.a.	450,050	448,065	389,450
	\$	n.a.	n.a.	1,649,000,000	1,766,000,000	1,432,000,000



## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1988-89 <sup>27</sup>	1989-90 <sup>27</sup>	1990-91 <sup>27</sup>	1991-92 <sup>27</sup>	1992-93 <sup>27</sup>
Assessable government industry payments - non-primary production <sup>23</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total assessable government industry payments <sup>23</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross prescribed payments system income	no.	199,530	216,455	202,330	207,975	225,045
	\$	3,671,000,000	4,503,000,000	4,059,000,000	4,822,000,000	4,739,000,000
Gross reportable payments system income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total business income - primary production	no.	117,875	121,010	117,160	108,015	109,860
	\$	2,467,000,000	2,269,000,000	1,849,000,000	2,082,000,000	2,382,000,000
Total business income - non-primary production	no.	549,385	577,515	585,815	616,725	675,085
	\$	20,826,000,000	21,302,000,000	20,021,000,000	24,982,000,000	28,552,000,000
Total business income	no.	651,825	682,165	685,885	n.a.	768,620
	\$	23,293,000,000	23,571,000,000	21,871,000,000	27,064,000,000	30,933,000,000
<b>Business expenses</b>						
Opening stock	no.	108,815	105,780	118,765	129,315	133,550
	\$	1,308,000,000	1,438,000,000	1,566,000,000	1,661,000,000	1,775,000,000
Purchases and other costs	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Closing stock	no.	114,720	115,095	129,180	133,695	147,545
	\$	1,431,000,000	1,512,000,000	1,604,000,000	1,636,000,000	1,897,000,000
Cost of sales	no.	144,510	156,970	173,110	212,035	231,400
	\$	5,466,000,000	6,663,000,000	6,782,000,000	7,774,000,000	9,073,000,000
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Contractor, subcontractor and commission expenses	no.	n.a.	48,175	48,815	72,790	74,005
	\$	n.a.	734,000,000	634,000,000	1,102,000,000	1,157,000,000
Superannuation expenses	no.	n.a.	n.a.	n.a.	n.a.	56,125
	\$	n.a.	n.a.	n.a.	n.a.	133,000,000
Bad debts	no.	n.a.	n.a.	n.a.	n.a.	7,015
	\$	n.a.	n.a.	n.a.	n.a.	34,000,000
Lease expenses	no.	n.a.	n.a.	n.a.	n.a.	40,420
	\$	n.a.	n.a.	n.a.	n.a.	255,000,000
Rental expenses	no.	n.a.	n.a.	n.a.	n.a.	132,305
	\$	n.a.	n.a.	n.a.	n.a.	989,000,000
Interest expenses within Australia	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	n.a.	n.a.	855	170
	\$	n.a.	n.a.	n.a.	4,000,000	2,000,000
Total interest expenses	no.	n.a.	151,250	162,430	164,220	174,265
	\$	n.a.	871,000,000	937,000,000	824,000,000	763,000,000

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1993–94<sup>27</sup></b>	<b>1994–95<sup>27</sup></b>	<b>1995–96<sup>27</sup></b>	<b>1996–97<sup>28</sup></b>	<b>1997–98<sup>29</sup></b>
Assessable government industry payments - non-primary production <sup>23</sup>	no.	n.a.	n.a.	n.a.	n.a.	3,960
	\$	n.a.	n.a.	n.a.	n.a.	71,675,015
Total assessable government industry payments <sup>23</sup>	no.	n.a.	n.a.	n.a.	3,855	n.a.
	\$	n.a.	n.a.	n.a.	24,868,928	90,371,392
Gross prescribed payments system income	no.	239,605	256,305	263,355	260,790	279,935
	\$	5,181,000,000	5,932,000,000	6,267,299,772	6,443,926,329	7,457,271,651
Gross reportable payments system income	no.	n.a.	n.a.	2,450	3,470	11,230
	\$	n.a.	n.a.	84,194,945	130,589,325	366,582,021
Total business income - primary production	no.	110,800	103,970	103,660	101,845	99,985
	\$	2,643,000,000	2,645,000,000	2,841,849,368	2,837,366,716	2,890,478,805
Total business income - non-primary production	no.	714,170	734,175	780,405	772,480	783,075
	\$	31,379,000,000	33,312,000,000	37,651,763,605	38,904,295,111	40,859,349,201
Total business income	no.	808,485	822,230	866,235	853,940	866,370
	\$	34,022,000,000	35,957,000,000	40,420,701,631	41,486,917,803	43,768,697,359
<b>Business expenses</b>						
Opening stock	no.	138,950	139,760	149,070	144,890	149,460
	\$	1,947,000,000	2,071,000,000	2,369,744,805	2,528,627,759	2,587,877,511
Purchases and other costs	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Closing stock	no.	152,360	150,340	158,830	153,180	155,790
	\$	2,094,000,000	2,172,000,000	2,505,137,504	2,459,320,997	2,611,004,686
Cost of sales	no.	242,225	236,375	243,825	234,970	238,100
	\$	9,968,000,000	10,044,000,000	11,457,043,415	11,758,971,396	12,723,014,024
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Contractor, subcontractor and commission expenses	no.	74,025	71,190	75,245	77,435	80,765
	\$	1,193,000,000	1,181,000,000	1,261,216,744	1,286,978,118	1,305,026,117
Superannuation expenses	no.	67,105	66,305	69,750	68,285	70,475
	\$	164,000,000	175,000,000	230,689,671	242,843,589	270,353,230
Bad debts	no.	7,390	8,150	8,870	9,070	9,330
	\$	25,000,000	30,000,000	33,742,765	35,376,624	31,047,598
Lease expenses	no.	46,165	46,495	49,930	50,020	53,135
	\$	272,000,000	279,000,000	321,308,631	342,821,695	365,656,379
Rental expenses	no.	141,160	142,270	158,020	157,560	162,305
	\$	1,067,000,000	1,121,000,000	1,294,201,056	1,330,329,790	1,378,045,518
Interest expenses within Australia	no.	n.a.	n.a.	n.a.	n.a.	210,525
	\$	n.a.	n.a.	n.a.	n.a.	929,279,244
Interest expenses overseas	no.	305	360	n.a.	n.a.	3,840
	\$	2,000,000	3,000,000	n.a.	n.a.	18,757,951
Total interest expenses	no.	183,335	188,905	210,335	216,155	213,940
	\$	741,000,000	818,000,000	997,174,400	1,002,728,855	948,037,195

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
Assessable government industry payments - non-primary production <sup>23</sup>	no.	3,135	3,055	10,465	9,460	10,530
	\$	67,535,266	69,192,989	260,765,258	249,998,127	309,698,920
Total assessable government industry payments <sup>23</sup>	no.	9,305	10,105	20,815	19,895	21,720
	\$	86,717,845	93,684,249	314,635,819	317,809,760	372,498,123
Gross prescribed payments system income	no.	277,950	n.a.	n.a.	n.a.	n.a.
	\$	7,519,507,500	n.a.	n.a.	n.a.	n.a.
Gross reportable payments system income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	372,982,773	n.a.	n.a.	n.a.	n.a.
Total business income - primary production	no.	99,515	95,160	90,040	88,645	87,450
	\$	2,986,483,488	3,216,512,316	3,695,242,604	4,242,291,376	3,851,087,316
Total business income - non-primary production	no.	834,380	886,490	782,555	812,715	852,915
	\$	44,878,883,728	53,637,294,490	51,671,615,559	57,548,839,446	63,831,305,939
Total business income	no.	916,915	965,630	859,090	887,990	927,155
	\$	47,865,367,216	56,853,806,806	55,366,858,163	61,791,130,822	67,682,393,255
<b>Business expenses</b>						
Opening stock	no.	145,950	143,330	132,755	130,275	128,965
	\$	2,632,264,430	3,008,224,562	3,350,585,838	3,745,345,676	3,744,278,516
Purchases and other costs	no.	n.a.	212,605	217,540	222,165	229,725
	\$	n.a.	18,261,727,941	17,916,241,849	20,197,266,222	22,471,505,681
Closing stock	no.	151,810	149,605	139,460	136,820	136,185
	\$	2,808,723,138	3,335,937,451	3,529,686,684	3,989,250,642	3,880,215,344
Cost of sales	no.	234,155	240,495	241,920	244,685	253,255
	\$	13,666,200,112	17,934,004,102	17,737,141,003	19,953,361,256	22,335,568,853
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Contractor, subcontractor and commission expenses	no.	84,940	89,575	91,790	97,770	104,150
	\$	1,358,539,347	1,548,260,514	1,523,033,412	1,763,954,007	2,007,476,037
Superannuation expenses	no.	70,420	72,240	69,925	71,350	73,600
	\$	308,066,812	328,910,502	350,832,945	388,508,851	431,892,310
Bad debts	no.	9,190	9,965	9,540	9,600	9,280
	\$	37,370,003	43,820,253	39,874,058	37,778,805	37,757,902
Lease expenses	no.	56,680	58,520	54,345	54,150	53,095
	\$	396,432,895	418,008,029	390,452,475	378,915,365	374,657,313
Rental expenses	no.	165,330	171,275	163,380	166,800	171,565
	\$	1,418,481,260	1,530,535,222	1,591,980,894	1,695,585,134	1,826,057,978
Interest expenses within Australia	no.	207,535	217,095	210,275	213,240	219,780
	\$	894,226,296	982,967,171	1,067,528,407	1,046,034,671	1,130,468,963
Interest expenses overseas	no.	2,950	3,390	4,205	4,310	4,265
	\$	13,921,653	15,894,657	21,539,270	20,382,469	20,089,743
Total interest expenses	no.	210,115	220,010	213,940	217,020	223,510
	\$	908,147,949	998,861,828	1,089,067,677	1,066,417,140	1,150,558,706

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
Assessable government industry payments - non-primary production <sup>23</sup>	no.	10,800	11,265	11,200	12,925	15,330
	\$	288,331,994	238,878,468	231,282,203	244,521,593	285,840,411
Total assessable government industry payments <sup>23</sup>	no.	22,425	23,055	23,475	26,610	30,365
	\$	353,868,015	307,699,326	315,050,963	340,045,462	411,342,928
Gross prescribed payments system income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross reportable payments system income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total business income - primary production	no.	89,290	88,930	89,610	88,515	90,960
	\$	4,009,918,644	4,171,668,954	4,314,737,452	4,248,284,811	4,647,513,038
Total business income - non-primary production	no.	890,925	919,050	949,110	980,615	1,021,605
	\$	70,889,836,214	79,178,249,845	86,303,408,403	94,286,977,858	106,110,567,994
Total business income	no.	966,440	994,305	1,024,910	1,055,640	1,098,660
	\$	74,899,754,858	83,349,918,799	90,618,145,855	98,535,262,669	110,758,081,032
<b>Business expenses</b>						
Opening stock	no.	128,995	129,650	129,450	128,170	127,215
	\$	3,915,204,061	4,371,047,745	4,688,764,499	5,158,563,719	5,874,028,009
Purchases and other costs	no.	236,610	242,200	246,995	247,420	253,195
	\$	26,001,578,069	31,137,254,608	34,824,237,305	38,110,074,691	44,794,478,625
Closing stock	no.	137,775	137,905	136,970	135,590	135,385
	\$	4,384,030,843	4,772,713,462	5,176,072,722	5,776,528,408	6,007,985,081
Cost of sales	no.	258,455	263,865	268,115	269,035	273,115
	\$	25,532,751,287	30,735,588,891	34,336,929,082	37,492,110,002	44,660,521,553
Foreign resident withholding expenses	no.	n.a.	165	60	70	155
	\$	n.a.	3,718,143	1,669,457	2,091,637	4,780,961
Contractor, subcontractor and commission expenses	no.	110,525	114,795	120,375	122,440	126,590
	\$	2,279,963,217	2,482,191,876	2,699,594,802	2,921,745,923	3,235,347,852
Superannuation expenses	no.	78,490	78,615	79,270	80,670	81,725
	\$	464,794,510	483,081,073	574,469,979	712,383,824	748,119,835
Bad debts	no.	9,445	9,380	9,400	9,210	9,355
	\$	41,911,993	52,515,439	47,045,620	46,982,715	60,560,810
Lease expenses	no.	52,405	51,765	43,725	41,750	40,025
	\$	370,618,374	375,298,492	362,265,033	365,946,174	379,181,102
Rental expenses	no.	177,810	181,210	183,150	184,995	188,245
	\$	1,971,099,193	2,087,669,734	2,207,302,421	2,349,504,303	2,513,394,031
Interest expenses within Australia	no.	228,090	237,360	242,955	246,025	247,250
	\$	1,267,598,488	1,447,069,562	1,632,149,668	1,880,557,720	2,162,851,416
Interest expenses overseas	no.	4,130	4,765	4,775	5,600	5,955
	\$	20,790,744	25,658,203	28,535,318	38,299,473	51,738,924
Total interest expenses	no.	231,685	241,525	247,085	250,965	252,440
	\$	1,288,389,232	1,472,727,765	1,660,684,986	1,918,857,193	2,214,590,340

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2008-09 <sup>2</sup>	2009-10 <sup>1</sup>
Assessable government industry payments - non-primary production <sup>23</sup>	no.	15,405	15,575
	\$	237,360,772	278,329,699
Total assessable government industry payments <sup>23</sup>	no.	28,780	29,005
	\$	323,967,521	356,703,468
Gross prescribed payments system income	no.	n.a.	n.a.
	\$	n.a.	n.a.
Gross reportable payments system income	no.	n.a.	n.a.
	\$	n.a.	n.a.
Total business income - primary production	no.	83,435	82,520
	\$	4,579,887,454	4,376,451,257
Total business income - non-primary production	no.	996,150	974,450
	\$	98,720,079,492	97,371,259,191
Total business income	no.	1,066,450	1,044,385
	\$	103,299,966,946	101,747,710,448
<b>Business expenses</b>			
Opening stock	no.	123,925	118,805
	\$	5,833,885,481	4,985,559,650
Purchases and other costs	no.	243,790	236,455
	\$	37,824,436,027	37,398,377,744
Closing stock	no.	131,175	125,780
	\$	5,466,596,704	5,165,008,367
Cost of sales	no.	263,550	254,955
	\$	38,191,724,804	37,218,929,027
Foreign resident withholding expenses	no.	200	360
	\$	7,468,807	11,581,293
Contractor, subcontractor and commission expenses	no.	123,230	120,920
	\$	3,107,313,619	3,043,749,844
Superannuation expenses	no.	76,360	72,065
	\$	720,222,415	597,977,254
Bad debts	no.	9,170	8,720
	\$	53,478,986	56,287,138
Lease expenses	no.	35,675	30,560
	\$	413,876,569	310,499,068
Rental expenses	no.	178,380	168,115
	\$	2,554,215,849	2,471,222,457
Interest expenses within Australia	no.	230,525	211,715
	\$	2,045,048,564	1,724,400,810
Interest expenses overseas	no.	5,625	5,060
	\$	48,751,443	35,648,349
Total interest expenses	no.	235,465	216,170
	\$	2,093,800,007	1,760,049,159

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1978-79 <sup>27</sup>	1979-80 <sup>27</sup>	1980-81 <sup>27</sup>	1981-82 <sup>27</sup>	1982-83 <sup>27</sup>
Depreciation expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Motor vehicle expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Repairs & maintenance expenses	no.	n.a.	358,455	n.a.	n.a.	n.a.
	\$	n.a.	299,202,000	n.a.	n.a.	n.a.
Other expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total business expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Business reconciliation items</b>						
Deduction for environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 40-880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Business deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Landcare degradation expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Income reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Expense reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Net business income</b>						
Net income or loss from business - primary production	no.	85,290	113,870	115,110	113,475	111,945
	\$	280,103,000	322,659,000	175,012,000	87,331,000	-104,784,000
Net income or loss from business - non-primary production	no.	209,180	287,835	303,930	317,605	324,765
	\$	1,163,344,000	1,689,002,000	1,907,287,000	1,881,573,000	1,965,133,000
Total net income or loss from business	no.	n.a.	n.a.	400,630	413,640	420,525
	\$	1,443,447,000	2,011,661,000	1,997,598,000	1,968,903,000	1,860,350,000
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction for low-cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for long-life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1983-84 <sup>27</sup>	1984-85 <sup>27</sup>	1985-86 <sup>27</sup>	1986-87 <sup>27</sup>	1987-88 <sup>27</sup>
Depreciation expenses	no.	n.a.	n.a.	733,530	n.a.	n.a.
	\$	n.a.	n.a.	901,504,000	n.a.	n.a.
Motor vehicle expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Repairs & maintenance expenses	no.	624,235	n.a.	n.a.	n.a.	n.a.
	\$	571,373,000	n.a.	n.a.	n.a.	n.a.
Other expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total business expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Business reconciliation items</b>						
Deduction for environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 40-880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Business deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Landcare degradation expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Income reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Expense reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Net business income</b>						
Net income or loss from business - primary production	no.	109,430	108,010	113,205	110,695	117,360
	\$	71,145,000	-57,029,000	-111,516,000	6,121,000	136,000,000
Net income or loss from business - non-primary production	no.	374,560	396,920	422,695	437,395	495,100
	\$	2,363,407,000	2,678,204,000	3,136,435,000	3,555,000,000	4,118,000,000
Total net income or loss from business	no.	467,665	488,910	519,165	532,600	595,870
	\$	2,434,552,000	2,621,176,000	3,024,919,000	3,561,000,000	4,254,000,000
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction for low-cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for long-life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1988-89 <sup>27</sup>	1989-90 <sup>27</sup>	1990-91 <sup>27</sup>	1991-92 <sup>27</sup>	1992-93 <sup>27</sup>
Depreciation expenses	no.	n.a.	371,045	431,935	434,835	476,865
	\$	n.a.	850,000,000	913,000,000	895,000,000	995,000,000
Motor vehicle expenses	no.	n.a.	388,130	437,340	483,880	533,255
	\$	n.a.	1,507,000,000	1,565,000,000	1,636,000,000	1,763,000,000
Repairs & maintenance expenses	no.	n.a.	207,370	227,495	247,565	267,280
	\$	n.a.	404,000,000	411,000,000	422,000,000	477,000,000
Other expenses	no.	n.a.	n.a.	n.a.	616,270	684,245
	\$	n.a.	n.a.	n.a.	9,298,000,000	9,186,000,000
Total business expenses	no.	n.a.	n.a.	n.a.	642,310	714,540
	\$	n.a.	n.a.	n.a.	24,075,000,000	24,824,000,000
<b>Business reconciliation items</b>						
Deduction for environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 40-880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Business deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Landcare degradation expenses	no.	n.a.	n.a.	n.a.	4,175	1,645
	\$	n.a.	n.a.	n.a.	21,000,000	5,000,000
Income reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Expense reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Net business income</b>						
Net income or loss from business - primary production	no.	119,985	123,640	118,790	120,820	122,340
	\$	121,000,000	14,000,000	-345,000,000	-384,000,000	-249,000,000
Net income or loss from business - non-primary production	no.	549,390	577,540	584,200	632,020	686,290
	\$	4,876,000,000	5,336,000,000	5,169,000,000	5,590,000,000	6,363,000,000
Total net income or loss from business	no.	651,515	680,240	684,910	734,930	789,985
	\$	4,996,000,000	5,350,000,000	4,825,000,000	5,205,000,000	6,115,000,000
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction for low-cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for long-life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.



# Taxation statistics 2009–10

## Table 7: Personal tax

### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>27</sup>	1994–95 <sup>27</sup>	1995–96 <sup>27</sup>	1996–97 <sup>28</sup>	1997–98 <sup>29</sup>
Depreciation expenses	no.	509,385	526,590	564,185	553,975	566,510
	\$	1,114,000,000	1,230,000,000	1,409,687,056	1,435,218,865	1,511,500,682
Motor vehicle expenses	no.	559,140	571,335	605,315	595,915	619,850
	\$	1,842,000,000	1,954,000,000	2,170,103,222	2,180,086,045	2,295,257,158
Repairs & maintenance expenses	no.	278,360	282,765	302,095	297,080	304,375
	\$	513,000,000	523,000,000	582,390,298	581,949,004	611,967,853
Other expenses	no.	722,040	740,845	791,975	789,440	817,985
	\$	10,118,000,000	11,023,000,000	12,743,418,837	13,402,233,413	14,359,089,508
Total business expenses	no.	755,850	774,960	826,645	823,760	839,400
	\$	27,016,000,000	28,376,000,000	32,420,642,574	33,386,774,734	34,820,847,970
<b>Business reconciliation items</b>						
Deduction for environmental protection expenses	no.	n.a.	n.a.	n.a.	295	3,110
	\$	n.a.	n.a.	n.a.	755,141	1,822,612
Section 40-880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Business deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Landcare degradation expenses	no.	1,780	1,635	1,445	1,400	3,385
	\$	4,000,000	5,000,000	5,058,620	4,816,823	15,271,371
Income reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Expense reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Net business income</b>						
Net income or loss from business - primary production	no.	124,185	119,280	122,815	123,845	125,890
	\$	-148,000,000	-291,000,000	-373,322,978	-576,465,647	-692,599,591
Net income or loss from business - non-primary production	no.	725,120	747,820	796,115	789,045	815,455
	\$	7,119,000,000	7,856,000,000	8,411,958,990	8,698,548,270	9,776,062,798
Total net income or loss from business	no.	830,055	848,045	898,450	606,545	918,990
	\$	6,972,000,000	7,566,000,000	8,038,636,011	8,122,082,623	9,083,463,206
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction for low-cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for long-life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
Depreciation expenses	no.	574,845	592,100	547,670	550,370	571,250
	\$	1,579,120,513	1,762,994,436	1,657,992,365	1,828,524,862	1,948,516,587
Motor vehicle expenses	no.	637,735	671,745	608,700	635,500	662,280
	\$	2,410,215,305	2,716,303,702	2,567,632,305	2,687,433,793	2,877,131,444
Repairs & maintenance expenses	no.	303,600	306,950	289,995	294,225	298,295
	\$	624,960,419	673,796,136	647,592,983	723,934,563	719,006,267
Other expenses	no.	848,390	894,825	824,760	855,110	895,110
	\$	14,898,230,244	16,803,996,063	16,849,458,338	18,439,155,809	20,298,139,198
Total business expenses	no.	889,380	940,270	864,215	894,600	936,360
	\$	37,563,342,363	44,759,484,267	44,444,681,688	48,958,831,487	54,006,987,638
<b>Business reconciliation items</b>						
Deduction for environmental protection expenses	no.	2,115	n.a.	n.a.	620	505
	\$	1,169,696	n.a.	n.a.	575,800	1,499,523
Section 40-880 deduction	no.	n.a.	n.a.	n.a.	280	385
	\$	n.a.	n.a.	n.a.	655,790	1,225,500
Business deduction for project pool	no.	n.a.	n.a.	n.a.	190	170
	\$	n.a.	n.a.	n.a.	305,854	687,950
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Landcare degradation expenses	no.	3,525	3,300	2,770	2,470	2,330
	\$	13,852,914	13,561,990	11,915,571	9,891,341	9,894,480
Income reconciliation adjustments	no.	n.a.	8,730	8,045	10,405	13,535
	\$	n.a.	-38,075,893	-50,447,570	-121,354,463	-72,742,630
Expense reconciliation adjustments	no.	n.a.	18,930	19,485	33,360	38,665
	\$	n.a.	20,945,728	24,778,347	18,455,677	4,982,225
<b>Net business income</b>						
Net income or loss from business - primary production	no.	125,525	124,095	116,620	115,810	117,515
	\$	-708,163,569	-729,597,416	-302,259,062	-146,136,835	-672,755,368
Net income or loss from business - non-primary production	no.	844,660	898,215	790,130	821,855	862,790
	\$	10,960,893,919	12,792,307,295	11,185,239,938	12,727,828,351	14,029,264,793
Total net income or loss from business	no.	948,200	1,000,470	888,575	919,505	961,800
	\$	10,252,730,350	12,062,709,879	10,882,980,876	12,581,691,516	13,356,509,425
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction for low-cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	34,760	41,325
	\$	n.a.	n.a.	n.a.	51,854,210	61,143,321
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	60,840	74,825
	\$	n.a.	n.a.	n.a.	333,706,920	365,005,316
Deduction for long-life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	4,400	5,180
	\$	n.a.	n.a.	n.a.	11,904,121	8,830,915

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2003–04 <sup>2</sup>	2004–05 <sup>2</sup>	2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>
Depreciation expenses	no.	596,325	616,435	632,200	641,140	650,925
	\$	2,108,112,383	2,292,785,847	2,454,335,928	2,582,859,709	2,699,845,576
Motor vehicle expenses	no.	686,355	701,760	714,900	725,270	739,765
	\$	3,038,319,948	3,202,318,639	3,453,871,140	3,576,238,024	3,821,588,727
Repairs & maintenance expenses	no.	300,335	298,090	294,055	289,840	287,525
	\$	743,678,089	759,456,552	767,633,547	791,123,132	831,857,045
Other expenses	no.	933,995	965,700	996,925	1,023,075	1,046,620
	\$	21,846,437,163	23,352,162,769	24,593,447,060	25,995,386,286	27,553,576,783
Total business expenses	no.	977,555	1,012,040	1,046,095	1,075,415	1,102,850
	\$	59,686,027,709	67,297,653,638	73,382,007,749	79,390,735,270	89,664,157,883
<b>Business reconciliation items</b>						
Deduction for environmental protection expenses	no.	520	510	555	560	590
	\$	1,077,294	2,396,730	2,163,590	1,127,552	1,009,504
Section 40-880 deduction	no.	440	515	660	715	695
	\$	1,307,750	1,505,334	1,784,646	1,934,385	1,485,719
Business deduction for project pool	no.	160	175	170	180	150
	\$	742,565	388,450	462,138	841,646	592,273
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Landcare degradation expenses	no.	2,190	2,150	2,080	2,215	2,070
	\$	10,544,878	10,221,032	10,446,133	11,993,570	11,894,365
Income reconciliation adjustments	no.	15,845	17,440	18,330	19,330	19,620
	\$	-66,736,975	-50,349,039	-28,244,693	-54,366,724	11,180,583
Expense reconciliation adjustments	no.	41,155	44,015	41,985	41,450	38,600
	\$	-19,246,531	-59,870,059	-811,393	15,075,551	-190,797,947
<b>Net business income</b>						
Net income or loss from business - primary production	no.	121,910	128,745	134,565	135,750	130,185
	\$	-837,704,283	-1,172,118,477	-1,498,630,806	-1,796,901,041	-1,555,372,379
Net income or loss from business - non-primary production	no.	903,140	933,550	965,445	998,340	1,038,025
	\$	15,639,962,329	16,699,570,540	18,200,223,287	20,317,010,918	21,829,186,417
Total net income or loss from business	no.	1,005,810	1,042,110	1,079,120	1,113,300	1,147,905
	\$	14,802,258,046	15,527,452,063	16,701,592,481	18,520,109,877	20,273,814,038
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction for low-cost assets (less than \$1,000)	no.	46,570	52,965	67,690	74,635	75,345
	\$	69,058,186	77,726,846	94,660,478	105,024,830	108,342,646
Deduction for general pool assets (less than 25 years)	no.	86,210	100,245	146,710	170,010	174,210
	\$	393,020,428	464,144,956	628,348,345	730,480,039	857,009,213
Deduction for long-life pool assets (25 years or more)	no.	5,940	6,825	8,820	10,245	11,550
	\$	4,983,059	6,016,092	8,261,229	9,563,744	11,900,098

## Taxation statistics 2009–10

### Table 7: Personal tax

#### Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>

Selected items		2008-09 <sup>2</sup>	2009-10 <sup>1</sup>
Depreciation expenses	no.	637,875	614,235
	\$	2,724,887,129	2,720,371,929
Motor vehicle expenses	no.	718,560	696,655
	\$	3,686,999,249	3,511,348,694
Repairs & maintenance expenses	no.	274,220	258,715
	\$	808,997,381	756,352,085
Other expenses	no.	1,015,450	981,580
	\$	26,363,529,439	24,802,149,700
Total business expenses	no.	1,070,790	1,036,770
	\$	81,732,355,452	78,415,007,666
<b>Business reconciliation items</b>			
Deduction for environmental protection expenses	no.	595	545
	\$	1,406,091	912,474
Section 40-880 deduction	no.	830	980
	\$	2,592,149	3,075,149
Business deduction for project pool	no.	250	230
	\$	1,403,944	1,343,410
Small business and general business tax break	no.	83,080	80,730
	\$	751,799,833	959,911,062
Landcare degradation expenses	no.	2,090	1,890
	\$	11,155,434	9,785,971
Income reconciliation adjustments	no.	20,965	23,765
	\$	-900,969,244	-1,494,658,831
Expense reconciliation adjustments	no.	39,405	37,670
	\$	-10,497,097	-8,917,766
<b>Net business income</b>			
Net income or loss from business - primary production	no.	116,975	107,665
	\$	-1,322,402,970	-903,476,225
Net income or loss from business - non-primary production	no.	1,017,525	995,705
	\$	21,508,517,287	22,558,655,434
Total net income or loss from business	no.	1,115,385	1,085,910
	\$	20,186,114,317	21,655,179,209
<b>Small business entity depreciating assets<sup>24</sup></b>			
Deduction for low-cost assets (less than \$1,000)	no.	77,930	74,185
	\$	106,124,296	99,670,016
Deduction for general pool assets (less than 25 years)	no.	182,540	170,955
	\$	948,498,036	845,737,402
Deduction for long-life pool assets (25 years or more)	no.	12,845	12,080
	\$	14,340,372	13,051,046

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1978-79<sup>27</sup></b>	<b>1979-80<sup>27</sup></b>	<b>1980-81<sup>27</sup></b>	<b>1981-82<sup>27</sup></b>	<b>1982-83<sup>27</sup></b>
<b>Other business and professional items</b>						
Total salary and wage expenses	no.	96,420	133,045	132,500	131,070	129,325
	\$	642,293,000	1,002,053,000	1,086,952,000	1,132,165,000	1,152,805,000
Payments to associated persons	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciable assets purchased <sup>25</sup>	no.	138,910	183,620	210,425	216,275	207,635
	\$	478,758,000	757,859,000	844,929,000	943,342,000	901,299,000
Intangible depreciating assets first deducted <sup>25</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted <sup>25</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciable assets sold <sup>26</sup>	no.	50,810	67,825	69,830	69,130	66,445
	\$	110,168,000	175,415,000	186,581,000	193,952,000	186,586,000
Termination value of intangible depreciating assets <sup>26</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets <sup>26</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1983-84<sup>27</sup></b>	<b>1984-85<sup>27</sup></b>	<b>1985-86<sup>27</sup></b>	<b>1986-87<sup>27</sup></b>	<b>1987-88<sup>27</sup></b>
<b>Other business and professional items</b>						
Total salary and wage expenses	no.	133,925	130,035	135,450	129,665	130,950
	\$	1,290,828,000	1,377,278,000	1,573,168,000	1,614,000,000	1,790,000,000
Payments to associated persons	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciable assets purchased <sup>25</sup>	no.	260,470	278,835	280,325	247,775	221,365
	\$	1,281,105,000	1,498,404,000	1,560,581,000	1,321,000,000	1,370,000,000
Intangible depreciating assets first deducted <sup>25</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted <sup>25</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciable assets sold <sup>26</sup>	no.	83,860	90,140	87,320	76,420	59,395
	\$	262,001,000	305,636,000	325,843,000	309,000,000	356,000,000
Termination value of intangible depreciating assets <sup>26</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets <sup>26</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1988-89<sup>27</sup></b>	<b>1989-90<sup>27</sup></b>	<b>1990-91<sup>27</sup></b>	<b>1991-92<sup>27</sup></b>	<b>1992-93<sup>27</sup></b>
<b>Other business and professional items</b>						
Total salary and wage expenses	no.	n.a.	71,430	103,670	94,145	99,440
	\$	n.a.	1,417,000,000	1,966,000,000	1,899,000,000	2,048,000,000
Payments to associated persons	no.	n.a.	34,965	36,790	35,490	36,975
	\$	n.a.	353,000,000	416,000,000	410,000,000	447,000,000
Depreciable assets purchased <sup>25</sup>	no.	n.a.	155,675	184,300	167,795	186,235
	\$	n.a.	1,329,000,000	1,522,000,000	1,374,000,000	1,612,000,000
Intangible depreciating assets first deducted <sup>25</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted <sup>25</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciable assets sold <sup>26</sup>	no.	n.a.	44,240	48,910	47,195	52,225
	\$	n.a.	356,000,000	344,000,000	338,000,000	406,000,000
Termination value of intangible depreciating assets <sup>26</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets <sup>26</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1993–94<sup>27</sup></b>	<b>1994–95<sup>27</sup></b>	<b>1995–96<sup>27</sup></b>	<b>1996–97<sup>28</sup></b>	<b>1997–98<sup>29</sup></b>
<b>Other business and professional items</b>						
Total salary and wage expenses	no.	103,810	102,825	110,755	107,670	104,420
	\$	2,212,000,000	2,299,000,000	2,557,614,574	2,545,241,514	2,608,812,000
Payments to associated persons	no.	35,805	35,245	36,525	35,260	34,545
	\$	455,000,000	466,000,000	499,315,856	490,909,920	497,635,862
Depreciable assets purchased <sup>25</sup>	no.	211,690	212,230	214,285	205,005	205,655
	\$	1,918,000,000	1,950,000,000	2,018,322,978	2,052,196,844	2,226,383,784
Intangible depreciating assets first deducted <sup>25</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted <sup>25</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciable assets sold <sup>26</sup>	no.	59,225	57,665	58,460	53,040	50,425
	\$	489,000,000	497,000,000	540,167,644	492,181,517	501,728,823
Termination value of intangible depreciating assets <sup>26</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets <sup>26</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.



# **Taxation statistics 2009–10**

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

Selected items		1998–99 <sup>30</sup>	1999–2000	2000–01 <sup>2</sup>	2001–02 <sup>2</sup>	2002–03 <sup>2</sup>
<b>Other business and professional items</b>						
Total salary and wage expenses	no.	100,995	99,370	84,360	82,355	81,055
	\$	2,633,834,912	2,845,436,815	3,006,357,622	2,913,659,834	3,105,428,964
Payments to associated persons	no.	30,670	29,205	21,600	20,925	20,090
	\$	649,248,556	709,629,837	643,020,232	572,555,496	459,888,489
Depreciable assets purchased <sup>25</sup>	no.	202,220	205,280	153,295	n.a.	n.a.
	\$	2,094,204,224	2,333,103,862	2,082,248,815	n.a.	n.a.
Intangible depreciating assets first deducted <sup>25</sup>	no.	n.a.	n.a.	n.a.	2,015	1,505
	\$	n.a.	n.a.	n.a.	26,296,851	15,886,596
Other depreciating assets first deducted <sup>25</sup>	no.	n.a.	n.a.	n.a.	117,990	122,155
	\$	n.a.	n.a.	n.a.	1,534,781,334	1,530,550,437
Depreciable assets sold <sup>26</sup>	no.	46,200	43,310	29,030	n.a.	n.a.
	\$	720,509,291	620,862,091	402,690,518	n.a.	n.a.
Termination value of intangible depreciating assets <sup>26</sup>	no.	n.a.	n.a.	n.a.	880	765
	\$	n.a.	n.a.	n.a.	16,415,912	17,335,954
Termination value of other depreciating assets <sup>26</sup>	no.	n.a.	n.a.	n.a.	42,720	37,680
	\$	n.a.	n.a.	n.a.	871,585,740	721,159,033

# ***Taxation statistics 2009–10***

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2003–04<sup>2</sup></b>	<b>2004–05<sup>2</sup></b>	<b>2005–06<sup>2</sup></b>	<b>2006–07<sup>2</sup></b>	<b>2007–08<sup>2</sup></b>
<b>Other business and professional items</b>						
Total salary and wage expenses	no.	81,205	80,555	81,830	81,400	80,765
	\$	3,248,363,873	3,249,287,071	3,415,005,889	3,630,498,654	3,864,939,363
Payments to associated persons	no.	19,455	19,105	20,000	19,575	19,690
	\$	425,403,652	436,380,756	462,962,003	494,837,751	507,958,910
Depreciable assets purchased <sup>25</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Intangible depreciating assets first deducted <sup>25</sup>	no.	1,270	1,250	1,235	1,295	1,445
	\$	16,686,390	15,059,636	20,025,510	16,275,653	25,062,319
Other depreciating assets first deducted <sup>25</sup>	no.	127,285	125,045	103,710	91,540	112,345
	\$	1,831,564,636	1,724,267,596	1,381,911,687	1,316,789,758	1,589,107,513
Depreciable assets sold <sup>26</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets <sup>26</sup>	no.	740	630	540	555	600
	\$	23,171,316	20,331,013	19,077,402	17,450,518	18,783,307
Termination value of other depreciating assets <sup>26</sup>	no.	35,520	32,215	26,195	23,745	26,630
	\$	742,538,595	723,505,337	596,818,290	583,200,210	701,322,099

# ***Taxation statistics 2009–10***

## **Table 7: Personal tax**

### **Selected items for income years 1978–79 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2008-09<sup>2</sup></b>	<b>2009-10<sup>1</sup></b>
<b>Other business and professional items</b>			
Total salary and wage expenses	no.	76,750	71,850
	\$	3,814,096,226	3,624,327,590
Payments to associated persons	no.	19,305	19,400
	\$	525,409,632	531,233,935
Depreciable assets purchased <sup>25</sup>	no.	n.a.	n.a.
	\$	n.a.	n.a.
Intangible depreciating assets first deducted <sup>25</sup>	no.	1,280	1,275
	\$	18,972,136	14,585,185
Other depreciating assets first deducted <sup>25</sup>	no.	109,390	107,730
	\$	1,590,546,780	1,626,712,267
Depreciable assets sold <sup>26</sup>	no.	n.a.	n.a.
	\$	n.a.	n.a.
Termination value of intangible depreciating assets <sup>26</sup>	no.	550	480
	\$	14,908,910	14,938,086
Termination value of other depreciating assets <sup>26</sup>	no.	25,065	24,455
	\$	625,659,430	596,444,965